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Internal Revenue Service
Office of Chief Counsel

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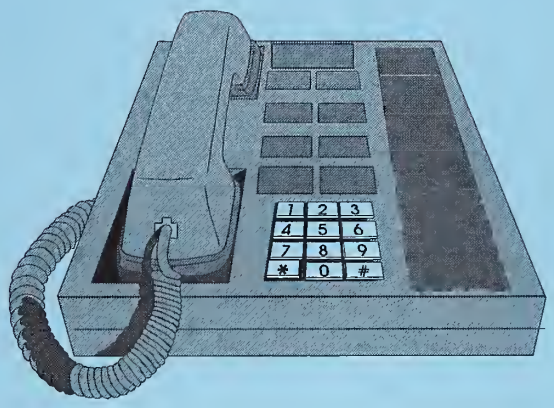
TELEPHONE DIRECTORY

Code and Subject Matter Directory



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Internal Revenue Service
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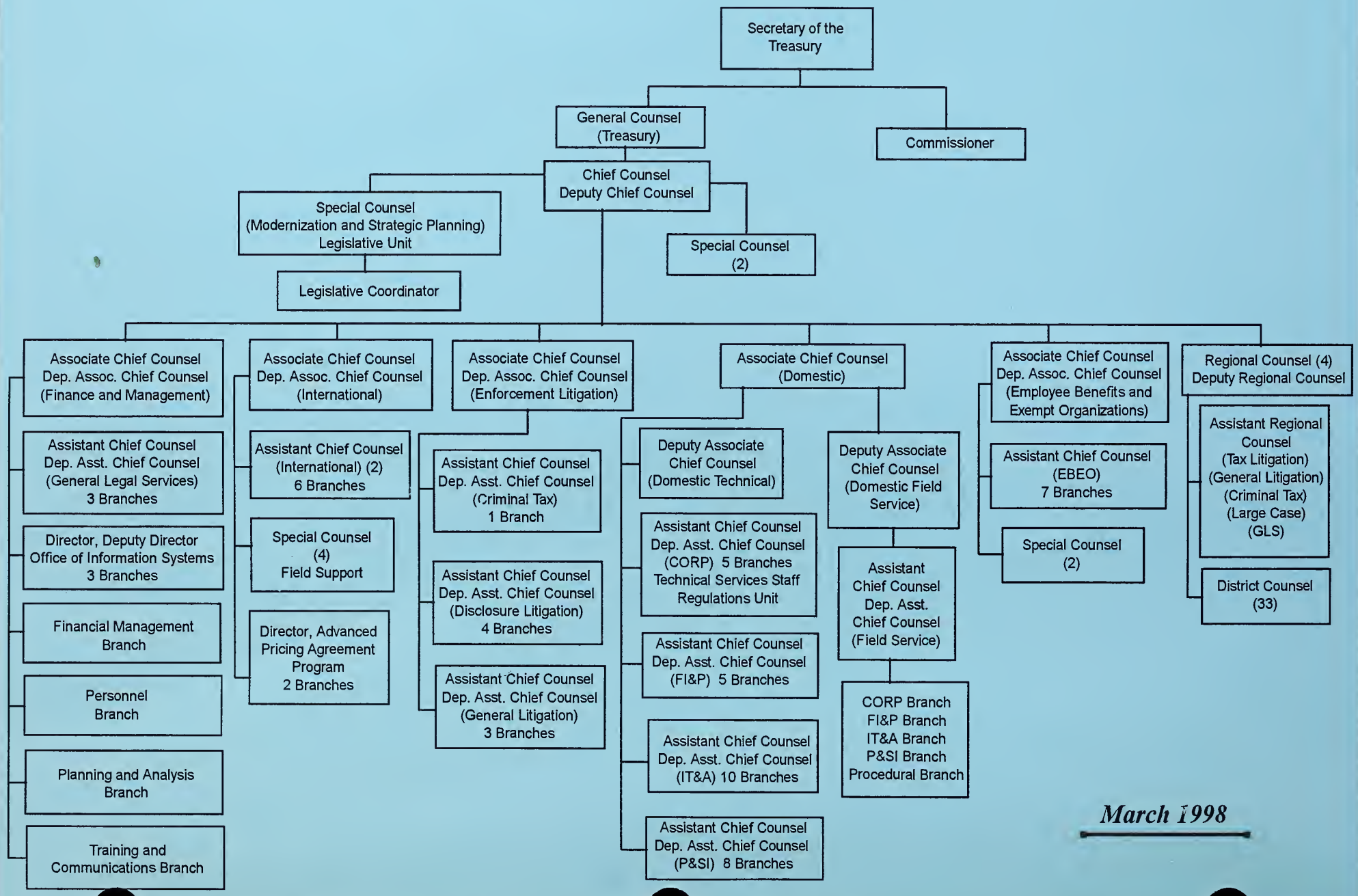
Office of Chief Counsel, IRS, Organizational Chart



OFFICE OF CHIEF COUNSEL
TELEPHONE DIRECTORY

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Office of Chief Counsel

Mission

As independent legal counsel to the Internal Revenue Service, the mission of the Office of Chief Counsel is to:

- *Provide the correct legal interpretation of the internal revenue laws;*
- *Represent the Internal Revenue Service in litigation;*
- *Provide all other legal support for the Internal Revenue Service; and*
- *Perform these duties in a manner that enhances public confidence in the integrity, efficiency, and fairness of our nation's tax system.*

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(8:00 a.m. - 4:30 p.m. HST)

Assistant District Counsel (Seattle)	Dean H. Wakayama	(206) 220-5954
Secretary	Fay R. Kashiwabara	(808) 541-3350
Attorney in Charge	Jonathan J. Ono	(808) 541-3350

Pacific Northwest Associate District Counsel (CC:WR:PNW:POR)

222 SW. Columbia, Suite 450, Portland, OR 97201
FTS: (503) 326-3185 FAX: (503) 326-5452
(8:30 a.m. - 5:00 p.m. PT)

Associate District Counsel	Thomas J. Travers	(503) 326-3185
Secretary	Susan E. Hull	(503) 326-3185
Assistant District Counsel	Ralph W. Jones	(503) 326-3185
Assistant District Counsel	Jan R. Pierce	(503) 326-3185
Special Trial Attorney	Alan Summers	(503) 326-3185

Rocky Mountain District Counsel (CC:WR:RMD:DEN)

Suite 500, 1244 Speer Blvd., Denver, CO 80204-3583
FTS: (303) 844-3258 FAX: (303) 844-3294
(8:00 a.m. - 4:30 p.m. MT)

District Counsel	Martin B. Kaye	(303) 844-3258
Secretary	Nan Serkes	(303) 844-3258
Office Manager	Marilyn A. Mackey	(303) 844-3258
Assistant District Counsel	Christopher L. Neal	(303) 844-3258
Assistant District Counsel	Cynthia J. Olson	(303) 844-3258
Assistant District Counsel	Jerry L. Leonard	(303) 844-3258
Special Litigation Assistant	Michael J. Cooper	(303) 844-3258

Rocky Mountain Associate District Counsel (CC:WR:RMD:SLC)

Office Address: Suite 313A, 150 Social Hall Ave., Salt Lake City, UT 84111
FTS: (801) 799-6630 FAX: (801) 799-6635
(8:00 a.m. - 4:30 p.m. MT)

Associate District Counsel	Marion K. Mortensen	(801) 799-6627
Office Manager	Barbara A. Longhurst	(801) 799-6622
Special Litigation Assistant	Mark Howard	(801) 799-6620

III

Southern California District Counsel (CC:WR:SCA:LN)

Office Address: 4th Floor, Chet Holifield Building, 24000 Avila Road, Suite 4404, Laguna Niguel, CA 92677
Regular Mail: P.O. Box 30215, Laguna Niguel, CA 92607-0215
FTS: (714) 360-2681 FAX: (714) 360-2675
(8:30 a.m. - 5:00 p.m. PT)

District Counsel	Harry M. Asch	(714) 360-2681
Secretary	Pamela A. Muratore	(714) 360-3464
Office Manager	Nancy J. Carroll	(714) 360-3434
Assistant District Counsel	Richard S. Goldstein	(714) 360-2683
Assistant District Counsel	June Y. Bass	(714) 360-2684
Assistant District Counsel	Sherri S. Wilder	(714) 360-2679
Assistant District Counsel	Miriam A. Howe	(714) 360-2678
Special Litigation Assistant	Paul B. Burns	(714) 360-3439
Special Trial Attorney	Jeffrey A. Hatfield	(714) 360-3486
Special Trial Attorney	Erin M. Collins	(714) 360-3485

Southern California Associate District Counsel (CC:WR:SCA:SD)

Suite 901, 701 B Street, San Diego, CA 92101
FTS: (619) 557-6014 FAX: (619) 557-6581
(8:30 a.m. - 5:00 p.m. PT)

Associate District Counsel	Valerie K. Liu	(619) 557-5090
Secretary	R. Audrey McClanahan	(619) 557-6014
Assistant District Counsel	Gordon L. Gidlund	(619) 557-6014
Assistant District Counsel	Margaret K. Hebert	(619) 557-6095
Special Trial Attorney	William H. Quealy, Jr.	(619) 557-6014

Southwest District Counsel (CC:WR:SWD:PNX)

Fifth Floor, 210 E. Earll Dr., Phoenix, AZ 85012
FTS: (602) 207-8040 FAX: (602) 207-8060 FAX Regular Bankruptcy: (602) 207-8050
(8:00 a.m - 4:30 p.m. MT-no daylight savings time)

District Counsel	David W. Otto	(602) 207-8040
Office Manager	Michelle Vanlandingham	(602) 207-8086
Assistant District Counsel	J. Robert Cuatto	(602) 207-8092
Assistant District Counsel	Doreen M. Susi	(602) 207-8040
Special Litigation Assistant	Robert A. Johnson	(602) 207-8057
Assistant Information Systems Program Mgr.	Richard C. Young	(602) 207-8097

Southwest Associate District Counsel (CC:WR:SWD:LV)

4750 W. Oakey Blvd., Suite 403, Las Vegas, NV 89102
FTS: (702) 455-1127 FAX: (702) 455-1162
(8:00 a.m. - 4:30 p.m. PT)

Associate District Counsel	Milton B. Blouke	(702) 455-1127
Secretary	Sharon L. Sechrest	(702) 455-1127
Assistant District Counsel	Paul L. Dixon	(702) 455-1127
Special Litigation Assistant	Rollin G. Thorley	(702) 455-1127

INDUSTRY SPECIALIZATION PROGRAM (ISP)

FAX: (202) 622-4332

Special Counsel (M&SP)	Patrick J. Dowling	(202) 622-3360	Rm. 3539

Counsel Coordinators (National Office)

ISP Manager	Robert Kastl	(202) 622-3360	Rm. 3539
Associate Chief Counsel (INTL)	Emron M. Pratt, Jr.	(202) 622-3830	Rm. 4579
Associate Chief Counsel (EBEO)	Calder Robertson	(202) 622-6090	Rm. 5214
Field Service Division (CC:DOM:FS)	George E. Bowden	(202) 622-7880	Rm. 4510

Examination and Appeals

Director, ISP Program (CP:EX:C:I)	Ray Presley	(202) 622-4035	Rm. 2402
	Staff: Ron Mason	(202) 622-4253	Rm. 2508
	Lorelei Brossart	(202) 622-4256	Rm. 2508
	Nick Donadio	(202) 622-3328	Rm. 2136
	Susan Blake	(202) 622-3664	Rm. 2508
	Len Finkel	(202) 622-3172	Rm. 2508
	Rick Lyerly	(202) 622-4252	Rm. 2138
EP/EO National Industry Coordinator (E:O:EO)	Joe Grabowski	(202) 622-5070	Rm. 2236
C:AP	Tom Roley	(202) 401-4164	Rm. 227
	Marion Rieder	(202) 401-4104	Rm. 227
	Robert Wihl	(202) 401-4174	Rm. 228

INDUSTRY AND ISSUE TEAMS

263A UNICAP

CC:DOM:IT&A	Janet L. Skelton	(202) 622-4970	Rm. 5531
Appeals	Joe Butorac	(612) 290-3867	
CC:MSR:HOU	John F. Eiman	(713) 773-7300	
Issue Specialist	James Peschl	(612) 373-5165	
Room 300, 6040 Earle Brown Drive		(612) 373-5186 (FAX)	
Brooklyn Center, MN 55430		VMS: 6280880880	

AEROSPACE

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:IT&A:10	Daniel McCubbin	(202) 622-5010	Rm. 5129
CC:DOM:IT&A:6	Leo Nolan	(202) 622-4960	Rm. 5409
CC:DOM:P&SI:7	Robert B. Hanson	(202) 622-3120	Rm. 5115
CC:DOM:FS:IT&A	Russ O. Pirfo	(202) 622-7910	Rm. 4545
CC:INTL	Jacob Feldman	(202) 622-3810	Rm. 4575
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
Appeals	Terry Milne	(213) 894-4712	
CC:WR:LAD:LA	Roger L. Kave	(213) 894-3027	

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

CC:WR:LAD:LA	Bradley T. Stanek	(213) 894-4663	
CC:WR:LAD:LA	Phoebe L. Nearing	(213) 894-4656	
Industry Specialist	Lee Poullard	(213) 894-5428	
Room 4012, 300 N. Los Angeles Street			
Los Angeles, CA 90012			
Classified Contract Issue Specialist	Rick Sacket	(213) 894-5428	
300 N. Los Angeles Street			
Los Angeles, CA 90012			

AGRICULTURAL COMMODITIES (STUDY)

CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870	Rm. 4043
CC:MSR:STX:AUS	Elizabeth Owen	(512) 499-5285	
CC:WR:SAN:AP	Glen Pederson	(415) 575-7300	
		(415) 575-7316 (FAX)	
Industry Specialist	Arthur Salazar	(210) 706-5204	
		(210) 706-5447 (FAX)	
Associate Specialist	George Arce	(210) 706-5446	
5835 Callaghan Road, Stop 4310 SANW		(210) 706-5394 (FAX)	
San Antonio, TX 78228			

AIR TRANSPORT

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940	Rm. 4143
CC:DOM:P&SI:5	Patrick McGroarty	(202) 622-3851	Rm. 5110
CC:DOM:P&SI:8	Patrick Kirwan	(202) 622-3130	Rm. 5319
CC:DOM:IT&A:6	Edward Schwartz	(202) 622-4960	Rm. 5024
CC:INTL:2	Patricia A. Bray	(202) 622-3840	Rm. 4710
CC:INTL:2	Steven Musher	(202) 622-3880	Rm. 4710
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
Appeals	Ivan Beattie	(214) 308-7300	
CC:MSR	James E. Archie	(972) 308-7930	
CC:MSR	John S. Repsis	(972) 308-7917	
CC:MSR:DAL	Robert Morrison	(972) 308-7977	
International Issue Specialist	Max Rogers	(972) 308-7243	
Industry Specialist	David C. Lumbreras	(972) 308-1569	
Associate Industry Specialist	Lori Leonard	(972) 308-1550	
Mail Stop 4200MSRO, 11th Floor			
4050 Alpha Road, Dallas, TX 75244-4203			

CAFETERIA PLANS (STUDY)

CC:EBEO	Catherine Fuller	(202) 622-6080	Rm. 5241
CC:EBEO	Sharon Cohen	(202) 622-6080	Rm. 5241
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
Appeals	Ebied Munir	(972) 308-7493	
CC:MSR:ILD:CHI	Lawrence H. Ackerman	(312) 886-9225 EXT. 334	
CC:MSR:ILD:CHI	Judith M. Picken	(312) 886-9225 EXT. 337	
Industry Specialist	Abba Rabbani	(972) 308-1587	

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

Associate Industry Specialist 4200 MSRO, 4050 Alpha Road Dallas, TX 75244-4203	Jay Jensen	(972) 308-1594 (FAX)

CAPTIVE INSURANCE

Issue Specialist 1 Montvale Avenue Stoneham, MA 02180	Timothy Collins	(617) 279-1535 (617) 279-1600 (FAX)

CHANGES IN METHODS OF ACCOUNTING

CC:NER:OHI:CLE	Pat Hallick	(216) 623-2035
CC:NER:OHI:CIN	Joseph P. Grant	(513) 684-3211
Industry Specialist Two South Main Street, Rm. 1239 Akron, OH 44380-1869	Bonny Dominguez	(330) 375-5817 (330) 375-5885 (FAX) VMS: 6280551041

COMMERCIAL BANKING

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:CORP:2	Lewis K. Brickates	(202) 622-7770	Rm. 4426
CC:DOM:FS:IT&A	Grace K. Matuszeski	(202) 622-7920	Rm. 4526
CC:DOM:FI&P	Steven R. Glickstein	(202) 622-4439	Rm. 4300
CC:DOM:FI&P:1	Richard Hoge	(202) 622-3920	Rm. 4319
CC:DOM:IT&A:5	Kelly Alton	(202) 622-4950	Rm. 5044
CP:EX:C:I	Lori Brossart	(202) 622-4256	Rm. 2508
Appeals	John Conley	(212) 264-3734	
CC:NER:MAN	Vincent J. Guiliano	(212) 264-1595 EXT. 266	
CC:NER:MAN	Paul Schneiderman	(212) 264-1595 EXT. 290	
CC:NER:MAN	Roland Barral	(212) 264-7106	
CC:NER:MAN	Elizabeth Flores	(212) 264-5473 EXT. 238	
CC:NER:MAN	Lucas Dante	(212) 264-7872	
Industry Specialist	Mary Grady	(212) 719-6270	
Foreign Bank Specialist	John Sweeney		
Assoc. Industry Specialist, Foreign Banking 110 W. 44th St., 6th Floor New York, NY 10036		Victor Bellino	

CONSTRUCTION/REAL ESTATE

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FI&P:3	Eric Boody	(202) 622-3960	Rm. 4106
CC:DOM:FI&P:1	Jonathan Silver	(202) 622-3782	Rm. 4315
CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920	Rm. 4545
CC:DOM:IT&A:10	Dan McCubbin	(202) 622-5010	Rm. 5127
CC:DOM:IT&A:7	Dwight Mesereau	(202) 622-4970	Rm. 5535
CC:DOM:P&SI	Deanna L. Walton	(202) 622-3050	Rm. 5004
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
Appeals	Ivan Beattie	(972) 308-7300	
CC:MSR:NTX	Marty Dama	(972) 308-7924	

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

Industry Specialist	Robert Lux	(972) 308-7021
Issue Specialist	Max Rogers	(972) 308-7243

Mail Stop 4200MSRO, 11th Floor
4050 Alpha Road, Dallas, TX 75244-4203

CORPORATE OWNED LIFE INSURANCE

CC:NER:OHI:CIN	Neil Regberg	(513) 684-2214
CC:NER:OHI:CIN	James D. Hill	(513) 684-3211
Issue Specialist	George Imwalle	(513) 684-2494

Federal Office Bldg., Rm. 7524 (513) 684-7527 (FAX)
550 Main Street, Cincinnati, OH 45202

DATA PROCESSING

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:IT&A	John Trevey	(202) 622-7920	Rm. 4535
CC:DOM:IT&A:1	Renay C. France	(202) 622-4940	Rm. 5528
CC:DOM:IT&A:11	Gwendolyn Turner	(202) 622-5020	Rm. 5405
CC:DOM:P&SI:7	Lisa J. Shuman	(202) 622-3120	Rm. 5420
CC:INTL	Christopher J. Faiferlick	(202) 622-3810	Rm. 4617
CC:INTL:APA	Richard McAlonan	(202) 874-4360	Rm. 500 L'PL
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
Appeals	Martin Cunniffe	(617) 565-7932	
CC:NER:MAN	Tyrone J. Montague	(212) 264-6399	
CC:NER:NED:BOS	Paul Colleran	(617) 565-7838	
EX:BOS	Ed Grundy	(617) 279-1536	
Industry Specialist	Vacant		

ENVIRONMENTAL

CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920	Rm. 4526
CC:DOM:IT&A	Merill Feldstein	(202) 622-4950	Rm. 5049
CC:DOM:IT&A	Kelly Alton	(202) 622-4950	Rm. 5044
Appeals	J.W. Wyatt	(314) 425-4735	
CC:WR:CCA:SJ	Kendall M. Williams	(408) 894-7857	
CC:WR:PNW:SEA	Keith G. Medleau	(206) 220-5951	
Issue Specialist	Gloria Sullivan	(206) 220-5616	

915 Second Avenue, Mail Stop-W136
Seattle, WA 98174

FARMERS' COOPERATIVES

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860	Rm. 4521
CC:DOM:P&SI	Jack Malgeri	(202) 622-3603	Rm. 5108
CC:DOM:P&SI:5	Patrick McGroarty	(202) 622-3040	Rm. 5110
CC:EBEO	Elizabeth Purcell	(202) 622-6010	Rm. 5241
Appeals	Joe Butorac	(612) 290-3867	
CC:MSR:NCE:STP	David Zoss	(612) 290-3473 EXT. 242	

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

CC:MSR:NCE:STP	Gail Gibson	(612) 290-3473 EXT. 240
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FINANCIAL PRODUCTS

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:CORP:1	Victor Pinico	(202) 622-7780	Rm. 4238
CC:DOM:FI&P	Jo Lynn L. Ricks	(202) 622-3920	Rm. 4317
CC:DOM:FI&P:3	Marshall Feiring	(202) 622-3960	Rm. 4108
CC:DOM:FI&P:3	Robert Williams	(202) 622-3960	Rm. 4114
CC:DOM:FS:FI&P	Joel E. Helke	(202) 622-7870	Rm. 4043
CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870	Rm. 4043
CC:INTL:5	Jeffrey L. Dorfman	(202) 622-3870	Rm. 4562
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
Appeals	Gerald Savard	(312) 886-1010	
CC:MSR:ILD	Joseph Ferrick	(312) 886-9225 EXT. 316	
CC:MSR:ILD	John P. Jankowski	(312) 886-9225 EXT. 319	
IRS, Industry Specialist, E:2:1205 8125 North River Drive Morton Grove, IL 60053-2648	Cary Russ	(708) 581-2010	

FOOD

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:CORP:2	Vincent Daly	(202) 622-7770	Rm. 4428
CC:DOM:FS	Alison G. Burns	(202) 622-7930	Rm. 4136
CC:DOM:IT&A:5	George F. Wright	(202) 622-4950	Rm. 5043
CC:DOM:P&SI:6	Paul F. Handleman	(202) 622-3040	Rm. 5108
CC:EBEO:4	Karin Loverud	(202) 622-6060	Rm. 5328
CC:INTL:6	Elizabeth G. Beck	(202) 622-3880	Rm. 4607
CP:EX:C:I	Len Finkel	(202) 622-3172	Rm. 2508
Appeals	Paul Kelly	(312) 886-5736 EXT. 629	
CC:MSR:ILD	Linda C. Grobe	(312) 886-9225 EXT. 314	
CC:MSR:ILD	Claire P. McKenzie	(312) 886-9225 EXT. 312	
CC:MSR:ILD	William E. Bognor	(312) 886-9225 EXT. 317	
Industry Specialist 2001 Butterfield Road Downers Grove, IL 60515	Steve Voigt	(708) 743-0582	

FOREST PRODUCTS

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7830	Rm. 4513
CC:DOM:IT&A:5	George F. Wright	(202) 622-4950	Rm. 5037
CC:DOM:P&SI:5	Jack Malgeri	(202) 622-3040	Rm. 5108
CC:DOM:P&SI:6	Bernard P. Harvey	(202) 622-3110	Rm. 5019
CC:DOM:P&SI:6	Harold E. Burghart	(202) 622-3110	Rm. 5111
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

Appeals	Don Johnson	(206) 220-5926
CC:WR:PNW:SEA	Henry Thomas Schafer	(206) 220-5951
Industry Specialist Mail Stop W136, 915 Second Avenue Seattle, WA 98174	Gloria Sullivan	(206) 220-5616

GAMING

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930	Rm. 5521
CC:DOM:P&SI	Theodore N. Margopulos	(202) 622-3130	Rm. 5317
CC:DOM:P&SI:6	Mark R. Pitzer	(202) 622-3110	Rm. 5109
CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900	Rm. 4529
CC:DOM:IT&A:1	John J. McGreevy	(202) 622-4910	Rm. 5528
CC:EBEO:5	Terri Harris	(202) 622-6070	Rm. 5529
CC:INTL:2	Phyllis E. Marcus	(202) 622-3840	Rm. 4712
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
Appeals	Gerald Andrews	(702) 455-1130	
CC:WR:SWD:LV	Paul Dixon	(702) 455-1127	
Industry Specialist 4750 W. Oakey Blvd., #403 Las Vegas, NV 89102	Eric Lacher	(702) 455-1127	

GROUND TRANSPORTATION (RAILROAD AND TRUCKING)

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:PRO	George Johnson	(202) 622-7940	Rm. 4135
CC:DOM:IT&A:5	Kim Koch	(202) 622-4950	Rm. 5024
CC:DOM:P&SI:6	Winston Douglas	(202) 622-3110	Rm. 5118
CC:EBEO:2	Will E. McLeod	(202) 622-6040	Rm. 5330
CP:EX:C:I	Len Finkel	(202) 622-3172	Rm. 2508
Appeals	J. Warren Wyatt	(314) 425-6070	
CC:MSR:KSM:KCY	Robert M. Fowler	(816) 283-3046 EXT. 106	
CC:MSR:KSM:KCY	Frank Schuler	(816) 283-3046 EXT. 105	
Industry Specialist (Trucking) 220 Franklin Road, Rm. 620 Roanoke, VA 24011-2207	B. Wayne Vandyck	(540) 857-2360	

HEALTH CARE INDUSTRY

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:IT&A	Thomas Moffitt	(202) 622-7900	Rm. 4521
CC:DOM:IT&A:5	David L. Crawford	(202) 622-4950	Rm. 5045
CC:EBEO	Elizabeth Purcell	(202) 622-6010	Rm. 5219
CC:EBEO:5	Phyllis Haney	(202) 622-4290	Rm. 5241
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
Appeals	Archie Thurman	(615) 736-7542	
CC:SER:KYT:NAS	Vallie Brooks	(615) 736-5500	

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

Industry Specialist 801 Broadway-MDP- 4 Nashville, TN 37203	John Tucker	(615) 736-2194
Industry Specialist 801 Broadway-MDP-16 Nashville, TN 37203	Danny Zink	(615) 736-2194

HEALTH CARE/COLLEGES & UNIVERSITIES

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:EBEO	Elizabeth Purcell	(202) 622-6010	Rm. 5241
CC:EBEO:1	Catherine Fernandez	(202) 622-6030	Rm. 5201
CC:EBEO:5	Phyllis Haney	(202) 622-4290	Rm. 5241
CP:E:EO:FC	Joe Grabowski	(202) 622-7561	Rm. 2236
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
E:EO	Judy Kindell	(202) 622-6494	Rm. 6037
E:EO	Jack Reilly	(202) 622-7352	Rm. 6037
Appeals	Gerald Savard	(312) 886-1010	
CC:MSR:ILD	William I. Miller	(312) 886-9225 EXT. 335	
CC:MSR:ILD	Larry Ackerman	(312) 886-9225 EXT. 334	
Industry Specialist EP/EO Division, 1122 Town & Country Commons Chesterfield, MO 63017-8293	Victor Pichon	(314) 940-6323 (314) 940-6223 (FAX)	
Industry Specialist EP/EO Division, 5990 West Creek Road Independence, OH 44131	Jerry Wiech	(216) 328-2880 (216) 520-7035 (FAX)	

INVENTORY

CC:NER:MIC:DET	Grant E. Gabriel	(313) 226-4790
Issue Specialist P.O. Box 330500, Stop 19 Detroit, MI 48232-6500	Larry Walter	(313) 226-4595 (313) 226-2896 (FAX)

LEASING

CC:NER:BRK	Halvor Adams, III	(516) 742-6803
Industry Specialist 24 Beiden Avenue Nowalk, CT 06890	Jo Ann Prager	(203) 845-3391 (203) 845-3355 (FAX)

LIFE INSURANCE

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:CORP	Dick Osborne	(202) 622-7770	Rm. 4426
CC:DOM:CORP:2	William F. Barry	(202) 622-7770	Rm. 4428
CC:DOM:FI&P:4	Susan E. Seabrook	(202) 622-3970	Rm. 4111

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

CC:DOM:FS:FI&P	Nancy V. Knapp	(202) 622-7870	Rm. 4043
CC:EBEO:5	Betty Clary	(202) 622-6070	Rm. 5235
CC:INTL:5	Paul Epstein	(202) 622-3870	Rm. 4562
CC:INTL:5	Roger Brown	(202) 622-3870	Rm. 4562
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:NER:NJD:NEW	Dianne Helfgott	(201) 645-3710	

Industry Specialist — Mary Jane Sciascia — (212) 719-6053
110 West & 44th St., 6th Floor
New York, NY 10036

MAQUILADORA

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:CORP:2	Ed Cohen	(202) 622-7760	Rm. 4428
CC:INTL:1	Paul Manning	(202) 622-3850	Rm. 4556
CC:INTL:APA	Carolyn Fanaroff	(202) 874-4360	Rm. 500 L'PL
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
Appeals	James Christianson	(512) 499-5132	
C:MSR:STX:AUS	Elizabeth Owen	(512) 499-5285	
CC:MSR:STX	T. Richard Sealy	(512) 499-5142	
CC:MSR:STX	Carl D. Inskeep	(512) 499-5324	

Industry Specialist — Juan Alvarado — (210) 706-5445
5835 Callaghan Rd, Stop 4310SANW
San Antonio, TX 78228

MEDIA/ COMMUNICATIONS

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:PRO	Jordan S. Musen	(202) 622-7950	Rm. 4143
CC:DOM:P&SI:6	John Huffman	(202) 622-3110	Rm. 5109
CC:DOM:IT&A:5	Peter J. Baumgarten	(202) 622-4950	Rm. 5043
CC:EBEO:1	John A. Tolleris	(202) 622-6030	Rm. 5336
CC:MSR:ILD	Catherine Thayer	(312) 886-9225 EXT. 313	
CC:MSR:ILD	Karen Wright	(312) 886-9225 EXT. 323	
CP:EX:C:I	Len Finkel	(202) 622-3172	Rm. 2508
CC:DOM:P&SI:8	Jeff Nelson	(202) 622-3130	Rm. 5314
Appeals	Paul Kelley	(312) 866-5736 EXT. 629	Suite 600

Industry Specialist — Art Lucchese — (708) 743-0581
2001 Butterfield Road
Attn: ISP, 12th Floor
Downers Grove, IL 60515

MERGERS & ACQUISITIONS

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:CORP	Victor Penico	(202) 622-7780	Rm. 4238
CC:DOM:CORP:3	Richard Starke	(202) 622-7750	Rm. 4238
CC:DOM:IT&A:5	Merrill Feldstein	(202) 622-4960	Rm. 5049
CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930	Rm. 4136
CC:DOM:P&SI:6	John Huffman	(202) 622-3110	Rm. 5109
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

Appeals	Steve Litt (Intangibles only)	(203) 773-2070
Appeals	Robert Rosenblatt	(212) 298-2455
CC:NER:MAN	Lawrence Davidow	(212) 264-7289 EXT. 241
CC:NER:MAN	Michael Wilder	(215) 264-5473 EXT. 226
CC:WR:PNW:POR	Paul Robeck	(503) 326-3189
Industry Specialist	Barry Cooper	(212) 719-6438
Asst. Industry Specialist	Jeffrey Brenner	(212) 719-6440
Attn: Exam EX Group 1797 BC		(212) 719-6005 (FAX)
110 West 44th Street		
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MINING

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:P&SI	Lorraine E. Gardner	(202) 622-7211	Rm. 4513
CC:DOM:IT&A:7	Jennifer L. Nuding	(202) 622-4970	Rm. 5533
CC:DOM:P&SI:7	Roger Baker	(202) 622-3120	Rm. 5426
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
Appeals	Ronald Paterra	(412) 644-4788	
Appeals	Frank Falvo	(412) 644-3417	
CC:NER:PEN:PIT	Michael Yost	(412) 644-3441	
Mining Engineer	Donald Sniezek	(312) 886-9644	
Group 1807, Room 601		VMS: 3250013020	
200 W. Adams Street		FAX: (312) 886-0610	
Chicago, IL 60606			
Industry Specialist	Dave Seery	(412) 395-4556	
Room 930			
1000 Liberty Avenue			
Pittsburgh, PA 15222			

MOTOR VEHICLE

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:CORP:2	Edward S. Cohen	(202) 622-7760	Rm. 4428
CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920	Rm. 4526
CC:DOM:IT&A:11	Richard Berken	(202) 622-4970	Rm. 5537
CP:EX:C:I	Len Finkel	(202) 622-3172	Rm. 2508
Appeals	Fred Gavin	(616) 235-1280	
CC:NER:MIC:DET	Mark Siegel	(313) 226-4790	
Industry Specialist	Robert C. Zwiers	(616) 235-1593	
Assistant Industry Specialist	Terri Harris	(616) 235-1655	
678 Front Ave., NW., Suite 200			
Grand Rapids, MI 49504-5335			
Inventory Issue Specialist	Larry Walter	(313) 226-4595	
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Detroit, MI 48232-6500			

OFFSHORE COMPLIANCE/FOREIGN TRUSTS (STUDY)

CC:SER:SFL:MIA	Ladd C. Brown	(305) 982-5308

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

Industry Specialist Suite 215, STOP ISP/4300 2201 Canter Street Sarasota, FL 33583	Karen Warfel	(941) 378-5543 (941) 371-3612 (FAX)	

PARTNERSHIP

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:P&SI	Guy Bracuti	(202) 622-7850	Rm. 4521
CC:DOM:P&SI	Donna Young	(202) 622-3070	Rm. 5016
CC:DOM:P&SI	Brian Blum	(202) 622-3050	Rm. 5005
CC:DOM:P&SI	Deborah A. Harrington	(202) 622-3050	Rm. 5005
CC:EBEO	Robin Ehrenberg	(202) 622-6080	Rm. 5241
CC:INTL:4	Maura A. Sullivan	(202) 622-3860	Rm. 4567
CP:EX:C:I	Nick Donadio	(202) 622-3328	Rm. 2136
CP:EX:C:I	Rick Lyerly	(202) 622-4252	Rm. 2136
Appeals	Dorothy Waddell	(503) 326-3281	
CC:MSR:NTX	John Hunter	(972) 308-7946	
CC:WR:SCA:SD	Alice M. Harbutte	(619) 557-6014	
Industry Specialist 11th Floor, 4200 MSRO, 4050 Alpha Rd. Dallas, TX 75244-4203	Jerry Currnutt	(972) 308-7030 (972) 308-1545 (FAX)	
Associate Specialist Rm. 300, 6040 Earle Brown Dr. Brooklyn Center, MN 55430	Rod Oakes	(612) 373-5165 (612) 373-5186 (FAX)	

PETROLEUM

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:P&SI	Noah Baer	(202) 622-7860	Rm. 4521
CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7860	Rm. 4040
CC:DOM:P&SI:7	Joseph H. Makurath	(202) 622-3120	Rm. 5422
CC:DOM:P&SI:7	Brenda M. Stewart	(202) 622-3120	Rm. 5115
CC:INTL	Emron Pratt	(202) 622-3810	Rm. 4575
CC:INTL:APA	Steven Harris	(202) 874-4360	Rm. 500 L'PL
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508
Appeals	Ivan Beattie	(972) 308-7462	Rm. 1441
CC:MSR	Michael C. Prindible	(972) 308-7927	Rm. 1378
CC:MSR:HOU	John Eiman	(281) 721-7316	
CC:MSR:HOU	Sherry Wilcox	(281) 721-7378	
Industry Specialist Mail Code 4200MSRO,11th Floor, PIP 4050 Alpha Road,Dallas, TX 75244-4203	Ralph Portell	(972) 308-1579	

PHARMACEUTICAL

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:IT&A:2	Robert A. Berkovsky	(202) 622-4920	Rm. 5135
CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840	Rm. 4513

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

CC:DOM:P&SI	Mary A. Berman	(202) 622-3120	Rm. 5426
CC:DOM:P&SI	Christine Ellison	(202) 622-3120	Rm. 5428
CC:INTL	Jack Feldman	(202) 622-3810	Rm. 4575
CC:INTL:1	Bobby D. Burns	(202) 874-1490	Rm. 3319 L'PL
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
Appeals	Edward Sigmond	(215) 597-2177 EXT. 137	
CC:NER:NJD:NEW	Patrick E. Whelan (ADC)	(201) 645-3710	
CC:NER:NJD:NEW	Patricia Taylor	(201) 645-2627	
Industry Specialist 100 Dey Place Edison, NJ 08817	Mario Perez	(732) 819-3184	

PROPERTY AND CASUALTY INSURANCE

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FI&P:4	Donald J. Drees	(202) 622-3970	Rm. 4316
CC:DOM:FI&P:4	Ann B. Cammack	(202) 622-3997	Rm. 4115
CC:DOM:FI&P:4	Melissa S. Luxner	(202) 622-3142	Rm. 4115
CC:DOM:FS:FI&P	Nancy V. Knapp	(202) 622-7870	Rm. 4043
CC:INTL:5	Paul Epstein	(202) 622-3870	Rm. 4562
CC:INTL:5	Roger Brown	(202) 622-3870	Rm. 4562
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
Appeals	Robert Gorey	(617) 565-7950	
CC:NER:NED:BOS	Charles W. Maurer, Jr.	(617) 565-7860	
CC:NER:CTR:HAR	Joseph F. Long	(860) 290-4096	
Industry Specialist	Frederick Morrill	(781) 279-1535	
Captive Issue Specialist Group 1106, One Montvale Avenue Stoneham, MA 02180-3564	Timothy Collins	(781) 279-1697	

RESEARCH CREDIT

CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7840	Rm. 4521
CC:DOM:P&SI	Christine E. Ellison	(202) 622-3120	Rm. 5420
CC:NER:CTR:HAR	Michael Goldbas	(860) 290-4085	
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RETAIL INDUSTRY

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:IT&A	Maxine M. Woo	(202) 622-7920	Rm. 4535
CC:DOM:IT&A:7	Donald Barnes	(202) 622-4970	Rm. 5523
CC:DOM:P&SI:6	Susan J. Reaman	(202) 622-3110	Rm. 5114
CP:EX:C:I	Len Finkel	(202) 622-3172	Rm. 2508
Appeals	Joe Butorac	(612) 290-3867	
C:MSR:HOU	Tom Fenner	(281) 773-7309	
C:MSR:HOU	Carol McClure	(281) 773-7306	

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

Industry Specialist	Robert Steinmetz	(612) 373-5165	
Room 300, 6040 Earle Brown Drive			
Brooklyn Center, MN 55430			

SAVINGS AND LOAN

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:CORP:2	Roy A. Hirschhorn	(202) 622-7760	Rm. 4426
CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540	Rm. 4437
CC:DOM:FI&P	Steve R. Glickstein	(202) 622-4439	Rm. 4300
CC:DOM:FI&P:1	Craig R. Wojay	(202) 622-3920	Rm. 4315
CC:DOM:FI&P:2	David Silber	(202) 622-3930	Rm. 4312
CC:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:MSR:MWD:MIL	Mark Petersen	(414) 297-4248	
CC:WR:RMD:DEN	William Boulet	(303) 844-3294	
CC:WR:RMD:DEN	Cynthia Olson	(303) 844-3258	
CC:WR:RMD:DEN	Roger Schneider	(303) 844-1961	
Industry Specialist	Jody Botsford	(213) 894-0918	
P.O. Box 231, Los Angeles, CA 90053			

SECURITIES AND FINANCIAL SERVICES

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920	Rm. 4311
CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930	Rm. 4312
CC:DOM:FI&P:3	Pamela Lew	(202) 622-3950	Rm. 4116
CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870	Rm. 4043
CC:DOM:FS:FI&P	Joel E. Helke	(202) 622-7870	Rm. 4043
CC:DOM:IT&A:5	John Moriarty	(202) 622-4950	Rm. 5043
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
Appeals	James Lanphear	(716) 551-5551	
CC:NER:MAN	James Guiry	(212) 264-1595 EXT. 289	
CC:NER:MAN	Lyle Press	(212) 264-1595 EXT. 318	
Industry Specialist	Greta Carro	(212) 719-6463	
110 W. 44th St., 6th Fl.			
New York, NY 10008			
Assistant Industry Specialist	Heidi Busch	(212) 264-2317	
Assistant Industry Specialist	Eliot Stendig	(212) 264-6498	
P.O Box 3100, Group 1863, 13th Floor			
Church Street Station, New York, NY 10008			

SHIPPING

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840	Rm. 4513
CC:DOM:P&SI:5	Jack Malgeri	(202) 622-3040	Rm. 5108
CC:EBEO	Phil M. Corn	(202) 622-6050	Rm. 5336
CC:INTL:6	Patricia A. Bray	(202) 622-3880	Rm. 4607
CC:INTL:6	Steve Musher	(202) 622-3880	Rm. 4607
CP:EX:C:I	Ron Mason	(202) 622-4253	Rm. 2508

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Appeals	Jim Hinely	(954) 572-2801
CC:SER:MIA:FTL	William B. McCarthy	(954) 572-5131
CC:SER:SFL:MIA	Ladd C. Brown	(305) 982-5302
Industry Specialist	William Pfeil	(954) 423-7488
Suite B412, One University Dr.		(954) 423-7603 (FAX)
Fl. Lauderdale, FL 33324		
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Mail Stop #:3:1534WJ		
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SOFTWARE VALUATION

Issue Specialist	Vacant

SPORTS FRANCHISE (STUDY)

CC:DOM:IT&A:5	Kimberly Koch	(202) 622-4950	Rm. 5023
CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920	Rm. 4535
CC:SER:SFL:FTL	John T. Lortie	(954) 573-5131	
Industry Specialist	Eric Kashdin	(954) 423-7325	
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Fort Lauderdale, FL 33324-2038			

UTILITIES

CC	Robert Kastl	(202) 622-3360	Rm. 3539
CC:DOM:FS:P&SI	Donna L. Mucha	(202) 622-3120	Rm. 5115
CC:DOM:IT&A:5	John Moriarity	(202) 622-7881	Rm. 5043
CC:DOM:IT&A:11	Stanley Seemann	(202) 622-5020	Rm. 5411
CC:DOM:P&SI:6	Peter C. Friedman	(202) 622-3110	Rm. 5113
CC:EBEO	Elizabeth Purcell	(202) 622-6010	Rm. 5241
Appeals	Patricia Hallick	(216) 622-2035	Rm. 815
CC:NER:OHI:CLE	Herbert W. Linder	(216) 522-3380	
CC:NER:OHI:CLE	Marc A. Shapiro	(216) 522-3380	
CC:NER:PEN:PHI	Linda S. Bednarz	(215) 597-3442	
Industry Specialist	Frank Genet	(330) 375-5662	
Group 1239 Room 340			
Two South Main Street, Akron, OH 44308-1869			

VACATION PAY

Issue Specialist	Sharon Russell	(216) 328-2824
5990 West Creek Road		(216) 520-7165 (FAX)
Independence, OH 44131		

VEBA (VOLUNTARY EMPLOYEES' BENEFICIARY ASSOCIATION)

CC	Robert Kastl	(202) 622-3360	Rm. 3539

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

CC:EBEO:4	Mark I. Schwimmer	(202) 622-6060	Rm. 5203
CC:EBEO:4	Janet Laufer	(202) 622-6060	Rm. 5203
CC:EBEO:7	Mike Roach	(202) 622-6090	Rm. 4539
CP:EX:C:I	Lorelei Brossart	(202) 622-4256	Rm. 2508
CC:NER:UNY:BUF	Randall Andreozzi	(716) 551-5610	
CC:NER:UNY:BUF	James Dressler	(716) 846-5553	

Industry Specialist	John Marien	(716) 551-5008
Assistant Issue Specialist	Fred Gigliotti	(716) 551-3031 EXT. 196
Management Assistant	Ellen Beckwith	(716) 551-3031 EXT. 195

Room 180, P.O. Box 180
Niagara Square Station, Buffalo, NY 14201

IV

NOTE: Changes or corrections to this roster should be brought to the attention of Juanita Graham on (202) 622-3360.

SPECIAL ASSISTANT U.S. ATTORNEY (SAUSA) DIRECTORY

Below is a list of Special Assistant United States Attorneys for bankruptcy matters. This list is compiled from information provided by District Counsel offices. Communicate any changes to this directory to Barton Uze of Branch 2, General Litigation Division, by telephone, at 202-622-3620, or by Fax, at 202-622-3766.

Midstates Region

Arkansas-Oklahoma District	DARNOLD, Ann L. CASTOR, William F. EDWARDS, Donald E. MENEELLY, Bruce K. MOATES, Edith SIMPSON, John L.	(405) 297-4800	FAX: (405) 297-4840
Houston District	AMES, Marilyn S. BELLIS, M. Kathryn COHEN, Wanda M. GRAML, Nancy W. GREENE, Susan K. HARVEY, Shelia D. MATTA, Derek B. MORA, David B. PINNER, Susan M. REEVE, Carol B. ROSE, Portia N. SAMPLE, Susan V. ELY, Victoria J. TIKTIN, Andrew M. URBAN, Melanie R. WHITCOMB, David E.	(713) 773-7300	FAX: (713) 773-7355 FAX: (713) 773-7356
Illinois District	CHOI, David D. CROSLEY, Victoria S. DIMAURO, Luanne S. HANSBERRY, Donna C. LITTLE, Robert T. RAJAN, Vijay S. SILBER, Mayer Y.	(312) 886-9225	FAX: (312) 886-9244
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Kansas-Missouri Associate District	BOMAN, Michael L. GRAVES, Charles J. ONNEN, Dennis R. POLSKY, Douglas S. SCHULER, Frank M.	(816) 283-3046	FAX: (816) 283-3066
Midwest District	PETERSEN, Mark D.	(414) 297-1106	FAX: (414) 297-4285

Midwest Associate District	CARRIGER, Henry N. HARTNETT, Lisa K. HOEFER, J. Anthony KERKHOVE, Albert B. MARK, Loren B.	(402) 221-3733	FAX: (402) 221-3729
North Central District	FEUER, Sherri L. HOLIDAY, Blaine C. MARTINEZ, Tracy A. SCHMITTDIEL, John C. ZOSS, David L.	(612) 290-3473	FAX: (612) 290-3582
North Texas District	FORTNEY, Douglas R. GASPER, Julie P. JENSEN, Stephanie R. O'BLENES, Ann S. PRINDIBLE, Michael C. READ, Donna L. Bice	(972) 308-7900	FAX: (972) 308-7970
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New England District	FORBES, Louise R. GARGER, Melanie G. GROSS, Gary S. LEW, Mae J.	(617) 565-7860 (617) 565-7890 (617) 565-7838 (617) 565-7856	FAX: . (617) 565-7894
New Jersey District	BAXER, Robert A. BRACHFELD, Donald M. DARCY, Clare W. DELZOTTI, Patricia H. GARDNER, Wendy D. IANACONE, Steven W. KOBYLARZ, Albert G. LANSDELL, Carroll LYONS, William T. ROY, Julia A. SAAL, Robert F.	(201) 645-6510	FAX: (201) 645-4759

Ohio District	BASSIN, Jeffrey L. HILL, James D. HILL, Louis H. ROGERS, Donald SERENA, Terry	(513) 684-3211	FAX: (513) 684-6964
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Pennsylvania District	HARRISON, Pamela Karr KERNAGHAN, Kathleen RATH, Thomas M. STEWART, Russell K. WEINER, Ina S.	(215) 597-3442	FAX: (215) 597-3008
Pennsylvania Associate District	FALVO, Frank A. LAUBACH, Jr., Edward J. LEONE, Donna WAHL, Julia L.	(412) 644-3435	FAX: (412) 644-2818
Upstate New York District	BLUESTEIN, Gary P. MURPHY, Kevin M.	(716) 551-5610	FAX: (716) 551-5700

Southeast Region

Delaware-Maryland District	BROOKS, Clare J. DONAHUE, Kathleen L. JEFFERSON, Sandra M. ROGERS, Helen F.	(410) 962-3108	FAX: (410) 962-9652
Delaware-Maryland Associate District	CLINE, Michal PEREZ, Ruth RUCHELMAN, Charles M.	(202) 634-5403	FAX: (202) 634-5483
Georgia District	BLAGG, William L. CAMPBELL, Amy A. MESLER, Mark S. SHEFFIELD, John W. TIMM, Jr., Willard N.	(404) 331-6084 (404) 331-1355 (404) 331-1367 (404) 331-1376 (404) 331-1382	FAX: (404) 331-2761
Gulf Coast District	MOORE, Stevens E.	(504) 558-3100	FAX: (504) 558-3125
Kentucky-Tennessee District	HOLMAN, Jr., E. Ford KEENAN, John R. LANCASTER, John J. MILLER, Vicki L. MUELLER, Lloyd E. WEBER, Martha J.	(615) 736-5500	FAX: (615) 736-2204

Indiana District	DICK, Steven K. HITTINGER, S. Todd LOHRSTORFER, Timothy A. PINKERTON, Russell D. WORLAND, Diane L.	(317) 226-6601	FAX: (317) 226-5106
Kentucky-Tennessee Associate District	KRAZEISE, Jr., Paul J. TROUTMAN, Jennifer C.	(502) 582-5471	FAX: (502) 582-6579
North Florida District	Telephone: BAER, Charles A. DE LUNA, Benjamin A. DILLARD, Robert W. FORTENBERRY, Jr.,Willie HOWLAND, Monica J. KEARNEY, James F. MELVIN, J. Michael TAKEUCHI, Stephen R. ZIMA, Michael D.	(904) 232-2788 EXT. 12 EXT. 16 EXT. 46 EXT. 19 EXT. 28 EXT. 22 EXT. 25 EXT. 37 EXT. 44	FAX: (904) 232-1963
North-South Carolina District	CHARLEMAGNE, Edwina DAWSON, A. Kennedy GRAMLING, Jeanne YOUNG, J. Craig	(910) 378-2230	FAX: (910) 378-2114
South Florida District	DOROGHAZI, Stephen R. HAMILTON, Wayne A. LORTIE, John T. PROVENZALE, Leonard	(305) 572-5131	FAX: (305) 572-5138
South Florida Associate District	FRIBERG, Ellen T. WARNER, Bruce G.	(305) 982-5300	FAX: (305) 982-5406
Virginia-West Virginia District	FOGG, T. Keith FRIEDBERG, Stephen M. STANLEY, Deborah C. STEIN, Richard F.	(804) 771-2332	FAX: (804) 771-8149

Western Region

Central California District	CHINNAPONGSE, John Y. LIN, Crystal T. WHITTEN, James A.	(408) 494-7859 (408) 494-7851 (408) 494-7859	FAX: (408) 494-7868
Los Angeles District	CARROLL, Irene Scott CHUN, Ron S. LIN, S. Katy PARK, Joseph H. STANEK, Bradley T. WHITLEY, Daniel	(213) 894-3027	FAX: (213) 894-6549

Los Angeles Associate District	ANGELASTRO, Linette B. SCHEWATZ, Mary	(805) 371-6700	FAX: (805) 373-9866
Northern California District	MACKINSON, Thomas MELONE, Michael E. MITCHELL, Charlotte A. MONTERO, Patricia TOWLER, Robert W. WINNICK, Helene D.	(415) 744-9228	FAX: (415) 744-9190
Northern California Associate District	COSTEN, Laurel M. ROHALL, Thomas M. MCPHERSON, Jeremy L.	(916) 974-5700	FAX: (916) 974-5732
Pacific Northwest District	CAMPBELL, Catherine L. DALE, Kenneth P. TOMASHEK, Thomas N. WAKAYAMA, Dean H.	(206) 220-5951	FAX: (206) 220-5959
Pacific Northwest Associate District (Anchorage)	BAKER, Stephen P. HILL, A. Kay	(907) 271-6470	FAX: (907) 271-6462
Pacific Northwest Associate District (Honolulu)	LAU, David L. MURANAKA, Carol K. O'NEILL, Henry E. ONO, Jonathan J.	(808) 541-3350	FAX: (808) 541-3372
Pacific Northwest Associate District (Portland)	CABALLERO, Catherine J. DOUGLAS, Gerald W. JONES, Ralph W. McNAMARA, Wesley F. SHAW, Kathey I. WONG, Jeffrey M.	(503) 326-3185	FAX: (503) 326-5452
Rocky Mountain District	BOULET, Jr., William P. HEROUX, Mark S. LLOYD, Michael W. OLSON, Cynthia J. VARRA, Robert A. WEEDA, John A.	(303) 844-3258	FAX: (303) 844-3294
Rocky Mountain Associate District	BARNES, S. Mark HOWARD, Mark H. MILLER, David L. SORENSON, David W.	(801) 799-6630	FAX: (801) 799-6635
Southern California District	HERRERA, Edwin A. MARR, Joyce M. PAGE, Stephanie M. Udrys, Linas N.	(714) 360-2681	FAX: (714) 360-2675

Southern California Associate District	DOMBROWSKI, Thomas GIDLUND, Gordon L. POSEDEL, James J. SALEL, Timothy F. SHAUGHNESSY, Sylvia L. SOMMERS, Karen N.	(619) 557-6014	FAX: (619) 557-6581
Southwest District	ASH, Stephen S. DUNCAN, John W. HERNDON, Pamelya P. HORNING, Andrew J. JOHNSON, Robert A. MAUNEY, Sheri C. SEABROOK, Susan E. ZEPEDA, Rachael J.	(602) 640-4950	FAX: (602) 640-4946
Southwest Associate District	DIXON, Paul GREEN, Fred E. HARRIS, Wendy S. THORLEY, Rollin G.	(702) 455-1127	FAX: (702) 455-1162

The following District Counsel offices are presently not participating in the Houston Plan SAUSA program:

Brooklyn District
Gulf Coast Associate District
Manhattan

V

CODE AND SUBJECT MATTER DIRECTORY

Code Section	Subject Areas	Office Symbols	Contact/Telephone	
1	Tax Imposed (Individuals)	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
1(g)	Unearned Income of Certain Minor Children	CC:DOM:IT&A:1	Nancy Rose	(202) 622-4910
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
1 (h)	Maximum Capital Gains Rate - RIC's & REIT's	CC:DOM:FI&P:3	Kenneth Christman	(202) 622-3960
1(h)11	Maximum Capital Gains Rates for Individuals	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:IT&A:3	Robert Laudeman	(202) 622-4930
2	Definitions and Special Rules	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
3	Tax Tables for Individuals	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
4	Repealed (Rules for Optional Tax)	CC:DOM	Staff Contact	(202) 622-4500
5	Cross References Relating to Tax on Individuals	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
11	Tax Imposed (Corporations)	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
12	Cross References Relating to Tax on Corporations	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
15	Effect of Changes	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
21	Expenses for Household and Dependent Care Services Necessary for Gainful Employment	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
22	Credit for the Elderly and the Permanently and Totally Disabled	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
23	Adoption Expense Tax Credit	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
23 (Repealed)	Residential Energy Credit	CC:DOM:FS:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
24	Child Tax Credit	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
24 (Repealed)	Contributions to Candidates for Public Office	CC:DOM:IT&A:3	Karin Gross	(202) 622-4930

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

25	Interest on Certain Home Mortgages	CC:DOM:FI&P:5	Rebecca Harrigal	(202) 622-3980
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
25A	Hope and Lifetime Learning Credits	CC:DOM:IT&A:1	George Blaine	(202) 622-4910
26	Limitation Based on Tax Liability	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:FS:IT&A	Michael Finley	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
27	Taxes of Foreign Countries and Possessions	CC:INTL:3	Barbara Felker	(202) 622-3850
		CC:INTL:3	Irwin Halpern	(202) 622-3850
28 (Repealed)	Clinical Testing Expenses for Certain Drugs for Rare Diseases or Conditions	CC:DOM:P&SI:7	Mary Berman	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7860
29	Credit for Producing Fuel From a Nonconventional Source From Other than Natural Resources	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
30	Credit for Qualified Electric Vehicles	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
31	Tax Withheld on Wages	CC:EBEO:2	Al Kelly	(202) 622-6040
		CC:EBEO:2	Rebecca Wilson	(202) 622-6040
32	Earned Income Tax Credit	CC:EBEO:4	Karin Loverud	(202) 622-6060
33	Tax Withheld at Source on Nonresident Aliens and Foreign Corporations	CC:INTL:2	Lilo Hester	(202) 622-3840
		CC:INTL:2	Philip Garlett	(202) 622-3840
		CC:INTL:2	Carl Cooper	(202) 622-3840
34	Certain Uses of Gasoline and Special Fuels	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
		CC:DOM:FS:P&SI	Ned Madden	(202) 622-7850
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
35	Overpayment of Tax	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:FS:PROC	Lynne Camillo	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
38	General Business Credit	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
39	Carryback and Carryforward of Unused Credits	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
40	Alcohol Used as a Fuel	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
		CC:DOM:FS:P&SI	Ned Madden	(202) 622-7850
41	Credit for Increasing Research Activities	CC:DOM:P&SI:7	Lisa J. Shuman	(202) 622-3120
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7860
		CC:DOM:P&SI:7	Melissa Liquerman	(202) 622-3120
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
42	Low Income Housing Credit	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850

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43	Enhanced Oil Recovery Credit	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Brenda Stewart William A. Heard	(202) 622-3120 (202) 622-7830
44	Expenditures to Provide Access to Disabled Individuals	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
45	Electricity Produced from Certain Renewable Resources	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
45A	Indian Employment Credit	CC:EBEO:4	Robert Wheeler	(202) 622-6060
45B	Credit for Employer Social Security Taxes Paid With Respect to Employee Cash Tips	CC:EBEO:4	Jean Casey	(202) 622-6060
45C	Clinical Testing Expenses for Certain Drugs for Rare Diseases or Conditions	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Mary Berman William D. Hussey Leslie Finlow	(202) 622-3120 (202) 622-7850 (202) 622-7860
46	Amount of Credit	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(a)(1) (Repealed)	Amount of Credit - the Regular Percentage	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(a)(2) (Repealed)	The Energy Percentage	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(a)(3) (Repealed)	The Rehabilitation Percentage	CC:DOM:P&SI:5 CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Susan Reaman Charles B. Ramsey William D. Hussey	(202) 622-3040 (202) 622-3110 (202) 622-7850
46(b)(1) (Repealed)	Determination of Percentages	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(b)(2) (Repealed)	Energy Percentage	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(b)(3) (Repealed)	Special Rule for Certain Energy Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(b)(4) (Repealed)	Rehabilitation Percentage	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(c)(1) (Repealed)	Qualified Investment - In General	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(c)(2) (Repealed)	Applicable Percentage in Certain Cases	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3110 (202) 622-7850
46(c)(3) (Repealsd)	Public Utility Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(c)(4) (Repealed)	Rehabilitation Percentage	CC:DOM:P&SI:5 CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Susan Reaman Charles B. Ramsey William D. Hussey	(202) 622-3040 (202) 622-3110 (202) 622-7850
46(c)(8) (Renumbered)	Certain Nonrecourse Financing	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850

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46(c)(9)	Decreases in Nonqualified Nonrecourse Financing	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(d) (Repealed)	Qualified Progress Expenditures	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(e) (Repealed)	Limitations With Respect to Certain Persons	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(f) (Repealed)	Limitation in Case of Certain Regulated Companies	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
46(g) (Repealed)	50 Percent Credit in the Case of Certain Vessels	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
46(h) (Repealed)	Special Rule for Cooperatives	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850
47	Rehabilitation Credit	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
47 (Renumbered)	Certain Dispositions, etc., of Section 38 Property	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
48	Energy Credit; Reforestation Credit	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
48(a)(1) (Repealed)	Section 38 Property	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
48 (a)(2) (Repealed)	Property Used Outside the United States	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(3) (Repealed)	Property Used for Lodging	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(4) (Repealed)	Property Used by Certain Tax Exempt Organizations	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(a)(5) (Repealed)	Property Used by Governmental Units or Foreign Persons or Entities	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(a)(6) (Repealed)	Livestock	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(7) (Repealed)	Property Completed Abroad or Predominantly of Foreign Origin	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(8) (Repealed)	Amortized Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(a)(9) (Repealed)	Railroad Track	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(10) (Repealed)	Boilers Fueled by Oil and Gas	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(a)(B)	Livestock	CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
48(b)	Reforestation Credit	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110

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48(b) (Repealed)	New Section 38 Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(c) (Repealed)	Used Section 38 Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(d) (Repealed)	Certain Leased Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(e) (Repealed)	Subchapter S Corporations	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(f) (Repealed)	Estates and Trusts	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(g) (Repealed)	Special Rules for Qualified Rehabilitated Buildings	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(k) (Repealed)	Movie and Television Films	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(l) (Repealed)	Energy Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey David C. Fegan	(202) 622-3110 (202) 622-7850 (202) 622-7860
48(m) (Repealed)	Application of Certain Transitional Rules	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(o) (Repealed)	Certain Credits Defined	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(p) (Repealed)	Single Purpose Agricultural or Horticultural Structure Defined	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
48(q) (Repealed)	Basis Adjustment of Section 38 Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(s) (Repealed)	Special Rules Relating to Sound Recordings	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
48(t) (Repealed)	Cross Reference	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
49 (Repealed)	At-Risk Rules	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
	Termination of Regular Percentage	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
50	Other Special Rules	CC:DOM:P&SI:5 CC:DOM:P&SI:6	Susan Reaman Charles B. Ramsey	(202) 622-3040 (202) 622-3110
50(A) (Repealed)	Amount of Credit	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
50(B) (Repealed)	Definitions; Special Rules	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
51	Work Opportunity Tax Credit (formerly Targeted Jobs Credit) Amount of Credit	CC:EBEO:4	Robert Wheeler	(202) 622-6060
51A	Temporary Incentives for Employing Long-Term Family Assistance Recipients	CC:EBEO:.4	Robert Wheeler	(202) 622-6060

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52	Special Rules	CC:EBEO:4	Robert Wheeler	(202) 622-6060
53	Credit for Prior Year Minimum Tax Liability	CC:DOM:IT&A:6	Martin Scully	(202) 622-4960
55	Alternative Minimum Tax	CC:DOM:IT&A:6	Jon Strum	(202) 622-4960
56	Adjustments in Computing AMT Income	CC:DOM:IT&A:6	Jon Strum	(202) 622-4960
	Income of Insurance Companies	CC:DOM:FI&P:4	Gary Geisler	(202) 622-3970
56(a)(1)	Depreciation	CC:DOM:IT&A:6	Jon Strum	(202) 622-4960
56(a)(2)	Mining Exploration and Development Costs	CC:DOM:FS:P&SI CC:DOM:P&SI:7	Lori C. Gardner Roger E. Baker	(202) 622-7840 (202) 622-3120
56(a)(5)	Pollution Control Facilities	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
56(a)(7)	Adjusted Basis	CC:DOM:IT&A:6	Jon Strum	(202) 622-4960
56(g)	Tax Preferences Attributable to 936 Corporations	CC:INTL	Jack Feldman	(202) 622-3810
57	Items of Tax Preference	CC:DOM:IT&A:6	Jon Strum	(202) 622-4960
57(a)(1)&(2)	Depletion and Intangible Drilling Costs	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Brenda Stewart Patrick Putzi	(202) 622-3120 (202) 622-7850
	Determination of Fair Market Value of Stock Options	Appeals	Hotline	(202) 401-4154
58	Denial of Certain Losses	CC:DOM:IT&A:6	Jon Strum	(202) 622-4960
59	Alternative Minimum Tax-Other Definitions and Special Rules	CC:DOM:IT&A:6	Jon Strum	(202) 622-4960
59(a)	Alternative Minimum Tax Foreign Tax Credit	CC:INTL:3 CC:INTL:3 CC:DOM:P&SI:7	Barbara Felker Irwin Halpern Donna L. Mucha	(202) 622-3850 (202) 622-3850 (202) 622-3120
59(e)	Optional 10-Year Writeoff of Intangible Drilling Costs and Mining Exploration and Development Costs	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Joseph Makurath William A. Heard	(202) 622-3120 (202) 622-7830
59A	Environmental Tax	CC:DOM:IT&A:6	Jon Strum	(202) 622-4960
61	Gross Income Defined (In General)	CC:DOM:IT&A:4 CC:DOM:IT&A:2 CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Frederick Robert Berkovsky Susan Kassell John L. Trevey, Jr. Daniel A. Cassano Keith A. Aqui	(202) 622-4940 (202) 622-4920 (202) 622-4930 (202) 622-7920 (202) 622-7920 (202) 622-7900
	Equitable Ownership and Financing Arrangements	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman James C. Gibbons	(202) 622-3040 (202) 622-7840
	Equipment Leasing	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	Ed Schwartz Grace Matuszeski	(202) 622-4960 (202) 622-7920

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	Student Loan Cancellations	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
	Vow of Poverty-Income Tax	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:EBEO:2	Elizabeth Edwards	(202) 622-6040
		CC:EBEO:2	Marie Cashman	(202) 622-6040
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
	Vow of Poverty-Withholding Tax	CC:EBEO:2	Elizabeth Edwards	(202) 622-6040
		CC:EBEO:2	Marie Cashman	(202) 622-6040
	Advance Rentals Method Changes	CC:DOM:IT&A:6	Michael Schmit	(202) 622-4960
	Income From Discharge of Indebtedness	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
	Fringe Benefits	CC:EBEO:2	Janine Cook	(202) 622-6040
		CC:EBEO:2	Lynne Camillo	(202) 622-6040
		CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
	Indians	CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
	Equitable Ownership and Financing Arrangements	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
62	Adjusted Gross Income Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
62(c)	Reimbursement Arrangements	CC:EBEO:2	David Weiner	(202) 622-6040
		CC:EBEO:2	Janine Cook	(202) 622-6040
63	Overall Limitation on Itemized Deductions	CC:EBEO:2	Branch Contact	(202) 622-6040
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
	Taxable Income Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
64	Ordinary Income Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
65	Ordinary Loss Defined	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
66	Treatment of Community Income	CC:DOM:IT&A:6	Don Kanuk	(202) 622-4960
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Patricia Manasevit	(202) 622-7920
67	2-Percent Floor on Miscellaneous Itemized Deductions	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	REMICS	CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930

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68	Overall Limitation on Itemized Deductions	CC:DOM:IT&A:2 CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano	(202) 622-4920 (202) 622-7920
71	Alimony and Separate Maintenance Payments	CC:DOM:IT&A:6 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Ed Schwartz John L. Trevey, Jr. Keith A. Aqui	(202) 622-4960 (202) 622-7920 (202) 622-7900
72	Annuities; Certain Proceeds of Endowment and Life Insurance Contracts (Except "Civil Service or Qualified" Plans Which are Handled by CP:E:EP)	CC:DOM:FI&P:4 CC:EBEO:7(FS) CC:EBEO:7(FS) CP:E:EP	Donald Drees Amy Speetjens Don Parkinson Hotline	(202) 622-3970 (202) 622-6090 (202) 622-6090 (202) 622-6074
72(p)	Loans Treated as Distributions	CC:EBEO:5 CC:EBEO:7(FS) CC:EBEO:7(FS)	Vernon Carter Amy Speetjens Don Parkinson	(202) 622-6070 (202) 622-6090 (202) 622-6090
73	Services of Child	CC:DOM:IT&A:1 CC:DOM:FS:IT&A	Nancy Rose Keith A. Aqui	(202) 622-4910 (202) 622-7900
74	Prizes and Awards	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	Don Kanuk Keith A. Aqui	(202) 622-4960 (202) 622-7900
74(c)	Exceptions for Certain Employee Achievement Awards	CC:EBEO:2 CC:EBEO:2	Janine Cook Rebecca Wilson	(202) 622-6040 (202) 622-6040
75	Dealers in Tax-Exempt Securities	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Alan B. Munro Bill Coppersmith Alice Bennett Roger E. Wade	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870
	Valuation Questions	Appeals	Hotline	(202) 401-4154
77	Commodity Credit Loans	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Baumgarten Thomas D. Moffitt John L. Trevey, Jr.	(202) 622-4950 (202) 622-7900 (202) 622-7920
	Method Changes	CC:DOM:IT&A:9	Charles Strickland	(202) 622-5010
78	Dividends Received from Certain Foreign Corporations by Domestic Corporations Choosing Foreign Tax Credit	CC:INTL:3 CC:INTL:3	Barbara Felker Grace Fleeman	(202) 622-3850 (202) 622-3850
79	Group-Term Life Insurance Purchased for Employees (Except 79(d) and (e) which are handled by CP:E:EP)	CC:EBEO:5 CC:EBEO:7(FS) CC:EBEO:7(FS)	Betty Clary Calder Robertson Amy Speetjens	(202) 622-6070 (202) 622-6000 (202) 622-6090
80	Restoration of Value of Certain Securities	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Alice Bennett Alan B. Munro Bill Coppersmith Elizabeth Handler	(202) 622-3950 (202) 622-3920 (202) 622-3930 (202) 622-7870
82	Reimbursement for Expenses of Moving	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
83	Property Transferred in Connection with a Non-Qualified Deferred Compensation Plan or a Previously Qualified Plan Which has Lost its Qualified Status	CC:EBEO:1 CC:EBEO:1	Robert Patchell Charles Deliee	(202) 622-6030 (202) 622-6030

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83	Property Transferred in Connection with Performance of Service	CC:EBEO:4 CC:EBEO:4	Norm Paul Robert Misner	(202) 622-6060 (202) 622-6060
84	Transfer of Appreciated Property to Political Organizations	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Karin Gross Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4930 (202) 622-7920 (202) 622-7920
85	Unemployment Compensation	CC:EBEO:2	Linda Alsalihi	(202) 622-6040
86	Social Security and Tier I Railroad Retirement Benefits	CC:EBEO:2	Linda Alsalihi	(202) 622-6040
87	Alcohol Fuel Credit	CC:DOM:P&SI:8 CC:DOM:FS:P&SI	Frank Boland Ned Madden	(202) 622-3130 (202) 622-7850
88	Certain Amounts with Respect to Nuclear Decommissioning Costs	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Peter Friedman William D. Hussey James C. Gibbons	(202) 622-3110 (202) 622-7850 (202) 622-7840
90	Illegal Federal Irrigation Subsidies	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	David Crawford Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4950 (202) 622-7920 (202) 622-7920
101	Certain Death Benefits (Except Under A "Qualified" Plan which is Handled by CP:E:EP)	CC:DOM:FI&P:4 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bill Sullivan Staff Contact Nancy S. Knapp	(202) 622-3997 (202) 622-6074 (202) 622-7870
102	Gifts and Inheritances	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Karin Gross Daniel A. Cassano Warren M. Joseph	(202) 622-4930 (202) 622-7920 (202) 622-7900
102(c)	Employee Gifts	CC:EBEO:2	Lynne Camillo	(202) 622-6040
103	Interest on State and Local Bonds	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Rebecca Harrigal Sunita Lough Marsha Keyes	(202) 622-3980 (202) 622-7870 (202) 622-7870
103(b)(4)(E)&(F)	Tax-Exempt Industrial Development Bonds for Pollution Control, Solid Waste Disposal, Sewage, and Local Electric and Gas Facilities	CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Sunita Lough Marsha Keyes	(202) 622-7870 (202) 622-7870
103A (Repealed)	Mortgage Subsidy Bonds	CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Sunita Lough Marsha Keyes	(202) 622-7870 (202) 622-7870
104(a)(1),(3),(4)	Compensation for Injuries or Sickness	CC:EBEO:6	Felix Zech	(202) 622-6080
104(a)(2)	Damages Received for Personal Injury	CC:DOM:IT&A:2 CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Sheldon Iskow Marilyn Brookens Joyce C. Albro Keith A. Aqui	(202) 622-4920 (202) 622-4920 (202) 622-7920 (202) 622-7900
105	Amounts Received Under Accident and Health Plans	CC:EBEO:6	Felix Zech	(202) 622-6080
106	Contributions by Employer to Accident and Health Plans	CC:EBEO:6	Felix Zech	(202) 622-6080

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107	Rental Value of Parsonages	CC:EBEO:2	Lynne Camillo	(202) 622-6040
		CC:EBEO:2	Marie Cashman	(202) 622-6040
108	Income from Discharge of Indebtedness	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
109	Improvements by Lessee on Lessor's Property	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7860
110	Qualified Lessee Construction Allowances for Short-Term Leases	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
110 (Repealed)	Income Taxes Paid by Lessee Corporation	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
111	Recovery of Tax Benefit Items	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
112	Certain Combat Pay of Members of the Armed Forces	CC:EBEO:2	Janine Cook	(202) 622-6040
113 (Repealed)	Mustering-Out Payments of Members of the Armed Forces	CC:EBEO:2	Janine Cook	(202) 622-6040
114 (Repealed)	Sports Programs Conducted For The American National Red Cross	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7950
115	Income of States, Municipalities, etc.	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
116 (Repealed)	Partial Exclusion of Dividends and Interest Received by Individuals	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
117	Qualified Scholarships	CC:DOM:IT&A:6	Michael Schmit	(202) 622-4960
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Grace K. Matuszeski	(202) 622-7920
117(d)(3)	Discrimination	CP:E:EP	Hotline	(202) 622-6074
118(a)	Contributions to the Capital of a Corporation (Shareholder)	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
118(a)	Contributions to the Capital of a Corporation (Nonshareholder)	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
118(b)	Contributions in Aid of Construction	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840

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119	Meals or Lodging Furnished for the Convenience of the Employer	CC:EBEO:2 CC:EBEO:2	Neil D. Shepherd David Weiner	(202) 622-6040 (202) 622-6040
120	Amounts Received Under Qualified Group Legal Services Plans	CC:EBEO:5 CC:EBEO:6	Monice Rosenbaum Ron Weinstock	(202) 622-6070 (202) 622-4290
121	Exclusion of Gain from Sale or Exchange of Residence of Individual Who Has Attained Age 55	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	David Auclair Patricia A. Manasevit Mike A. Nixon	(202) 622-4910 (202) 622-7920 (202) 622-7920
122	Certain Reduced Uniformed Services Retirement Pay	CC:EBEO:2	Janine Cook	(202) 622-6040
123	Amounts Received Under Insurance Contracts for Certain Living Expenses	CC:DOM:IT&A:1 CC:DOM:FS:IT&A	Victoria Driscoll Willie E. Armstrong, Jr.	(202) 622-4910 (202) 622-7920
125	Cafeteria Plans	CP:E:EP CC:EBEO:6 CC:EBEO:6 CC:EBEO:7(FS)	Hotline Harry Beker Sharon Cohen Amy Speetjens	(202) 622-6074 (202) 622-6080 (202) 622-6080 (202) 622-6090
126	Certain Cost-Sharing Payments	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Mary Berman David C. Fegan William D. Hussey	(202) 622-3120 (202) 622-7860 (202) 622-7850
126(a)(8)	Forestry Cost-Sharing Payments	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Michael Santoro Ron Buch	(202) 622-3110 (202) 622-7860
127	Educational Assistance Programs/Dependent Care Assistance Programs	CC:EBEO:5	Monice Rosenbaum	(202) 622-6070
128 (Repealed)	Interest on Certain Savings Certificates	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Alan B. Munro Bill Coppersmith Alice Bennett Roger E. Wade	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870
129	Dependent Care Assistance Programs	CC:EBEO:5	Monice Rosenbaum	(202) 622-6070
130	Certain Personal Injury Liability Assignments	CC:DOM:IT&A:2 CC:DOM:FS:IT&A	George Kelley Keith A. Aqui	(202) 622-4920 (202) 622-7900
131	Certain Foster Care Payments	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Vicki Driscoll John L. Trevey, Jr. Grace K. Matuszeski	(202) 622-4910 (202) 622-7920 (202) 622-7920
132	Certain Fringe Benefits	CC:EBEO:2 CC:EBEO:2	Lynne Camillo Janine Cook	(202) 622-6040 (202) 622-6040
133	Interest on Certain Loans Used to Acquire Employer Securities	CC:EBEO:5	John Ricotta	(202) 622-6070
134	Certain Military Benefits	CC:EBEO:2	Janine Cook	(202) 622-6040
135	Income From U. S. Savings Bonds Used To Pay Higher Education Tuition and Fees	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Grace K. Matuszeski John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
136	Energy Conservation Subsidiaries Provided by Public Utilities	CC:DOM:I&TA:4 CC:DOM:FS:IT&A	Peter Frederick Joyce C. Albro	(202) 622-4940 (202) 622-7920

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137	Adoption Assistance Program	CC:EBEO:6	Sharon Cohen	(202) 622-6080
138	Medicare + Choice MSA	CC:EBEO:6	Felix Zech	(202) 622-6080
141	Private Activity Bonds	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Rebecca Harrigal Sunita Lough Marsha A. Sabin	(202) 622-3980 (202) 622-7870 (202) 622-7870
142	Exempt Facility Bond	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Rebecca Harrigal Sunita Lough Marsha A. Sabin	(202) 622-3980 (202) 622-7870 (202) 622-7870
	Sewage Facilities, Solid Waste Disposal Facilities, Facilities for Local Furnishing of Electric Energy or Gas, Local District Heating or Cooling Facilities, and Qualified Hazardous Waste Facilities	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey James C. Gibbons	(202) 622-3110 (202) 622-7840
143	Mortgage Revenue Bonds	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Rebecca Harrigal Sunita Lough Marsha A. Sabin	(202) 622-3980 (202) 622-7870 (202) 622-7870
144	Qualified Small Issue Bonds, Student Loan Bonds, Redevelopment Bonds	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Rebecca Harrigal Sunita Lough Marsha A. Sabin	(202) 622-3980 (202) 622-7870 (202) 622-7870
145	Qualified 501(c)(3) Bonds	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Rebecca Harrigal Sunita Lough Marsha A. Sabin	(202) 622-3980 (202) 622-7870 (202) 622-7870
146	Volume Cap - Private Activity Bonds	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Rebecca Harrigal Sunita Lough Marsha A. Sabin	(202) 622-3980 (202) 622-7870 (202) 622-7870
147	Other Requirements - Private Activity Bonds	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Rebecca Harrigal Sunita Lough Marsha A. Sabin	(202) 622-3980 (202) 622-7870 (202) 622-7870
148	Arbitrage	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P CP:E:EO:T:4	Rebecca Harrigal Sunita Lough Marsha A. Sabin Cliff Gannett	(202) 622-3980 (202) 622-7870 (202) 622-7870 (202) 622-7424
149	Bond Must Be Registered To Be Tax Exempt	CC:DOM:FI&P:5 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Rebecca Harrigal Alice Bennett Sunita Lough Marsha A. Sabin	(202) 622-3980 (202) 622-3950 (202) 622-7870 (202) 622-7870
150	Definitions and Special Rules	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Rebecca Harrigal Sunita Lough Marsha A. Sabin	(202) 622-3980 (202) 622-7870 (202) 622-7870
151	Allowance of Deductions for Personal Exemptions	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Victoria Driscoll John L. Trevey, Jr. Mike A. Nixon	(202) 622-4910 (202) 622-7920 (202) 622-7920
152	Dependent Defined	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Victoria Driscoll John L. Trevey, Jr. Mike A. Nixon	(202) 622-4910 (202) 622-7920 (202) 622-7920

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161	Allowance of Deductions	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
162	Trade or Business Expenses	CC:DOM:IT&A:5	Kim Koch	(202) 622-4950
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
	Lobbying Expenses	CC:DOM:IT&A:2	George Baker	(202) 622-4920
	Travel & Transportation Expenses	CC:DOM:IT&A:2	Channing Horton	(202) 622-4920
		CC:DOM:IT&A:2	Ed Cleverdon	(202) 622-4920
		CC:DOM:FS:IT&A	Mike Nixon	(202) 622-7920
	Reasonable Compensation Determinations	Appeals	Hotline	(202) 401-4154
162(k)	Stock Redemption Expenses	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
162(l)	Health Insurance Costs of Self-Employed Individuals	CC:EBEO:4	Karin Loverud	(202) 622-6060
162(m)	Disallowance of deduction for Certain Employee Remuneration in Excess of $1,000,000	CC:EBEO:4	Robert Misner	(202) 622-6060
		CC:EBEO:1	Charles Deliee	(202) 622-6030
163	Interest	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Grace K. Matuszeski	(202) 622-7920
163(e)	Original Issue Discount	CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
163(e)(3)	Special Rule for Original Issue Discount on Obligation Held by Related Foreign Person	CC:INTL:2	Carl Cooper	(202) 622-3840
		CC:INTL:2	Philip Garlett	(202) 622-3840
163(f)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
163(f)(2)(B)	Denial of Deduction for Interest on Certain Obligations Not in Registered Form - Not Included	CC:INTL:2	Carl Cooper	(202) 622-3840
163(h)	Home Mortgage Interest	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
163(j)	Earnings Stripping	CC:INTL:5	Jeffrey Dorfman	(202) 622-3870
163(l)	Disallowance of Deduction of Certain Debt Instruments of Corporations	CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950

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164	Taxes	CC:DOM:IT&A:5	John Moriarty	(202) 622-4950
		CC:DOM:FS:IT&A	Mike A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
165	Losses	CC:DOM:IT&A:6	Martin Scully	(202) 622-4960
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Grace K. Matuszeskit	(202) 622-7920
	Timber, Trees, or Mineral Property Abandonment	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
165(i)	Factual Determinations	Appeals	Hotline	(202) 401-4154
165(l)	Treatment of Certain Losses in Insolvent Financial Institutions	CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FI&P	Steve Glickstein	(202) 622-3900
166	Bad Debts	CC:DOM:IT&A:6	John Aramburu	(202) 622-4960
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Grace K. Matuszeski	(202) 622-7920
	Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
167	Depreciation	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
	Equitable Ownership and Financing Arrangements	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
	Amortization of Intangibles	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	John MacEachen	(202) 622-7850
	Placed in Service	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
167(e)	Certain Term Interests Not Depreciable	CC:DOM:FI&P:2	Jon Zelnik	(202) 622-3940
168	Accelerated Cost Recovery System	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
168(d)(2)A (Repealed)	Mass Asset Accounts	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
168(d)(4)	Mid-Quarter and Half-Year Conventions	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
168(e)(4)	Certain Transactions in Property Placed in Service Before 1981	CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
168(f)(5)	Certain Property Placed in Service in Churning Transactions	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
168(f)(7) (Repealed)	Special Rule for Acquisitions and Dispositions in Recognition Transactions	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830

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168(f)(8) (Repealed)	Special Rule for Leases	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
168(f)(10) (Repealed)	Transferee Bound by Transferor's Period and Method in Certain Cases	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
168(f)(14) (Repealed)	Motor Vehicle Operating Leases	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
168(h)	Tax Exempt Use Property	CC:DOM:IT&A:6	Ed Schwartz	(202) 622-4960
168(i)(3)	Lease Terms	CC:DOM:IT&A:6	Ed Schwartz	(202) 622-4960
168(i)(4)	General Asset Accounts	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
168(i)(9)	Normalization	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
168(j)	Property on Indian Reservations	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
169	Amortization of Pollution Control Facilities	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
170	Charitable, Etc., Contributions and Gifts	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:IT&A:3	Paul Tellier	(202) 623-4930
		CC:DOM:IT&A:2	Ed Cleverdon	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	Determination of Fair Market Value	Appeals	Hotline	(202) 401-4154
		C:AP:AS	Karen Carolan	(202) 401-4128
170(b)(1)(A)	Public Charity Status (Except (v))	CC:EBEO:5	Paul Accettura	(202) 622-6070
		CC:EBEO:6	Ronald Weinstock	(202) 622-4290
		CC:EBEO:8(FS)	V. Moore	(202) 622-4290
170(b)(1)(A)(v)	Governmental Unit	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
171	Amortizable Bond Premium	CC:DOM:FI&P:1	Alan Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
172	Net Operating Loss Deduction	CC:DOM:IT&A:6	Forest Boone	(202) 622-4960
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
	In Bankruptcy Cases	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
173	Circulation Expenditures	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7860
174	Research and Experimental Expenditures (Other than Change of Accounting Method)	CC:DOM:P&SI:7	Lisa J. Shuman	(202) 622-3120
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7860
		CC:DOM:P&SI:7	Melissa C. Liquerman	(202) 622-3120
	Accounting Method Changes	CC:DOM:IT&A:9	Robert Weiss	(202) 622-5010

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175	Soil and Water Conservation Expenditures	CC:DOM:IT&A:5 CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Peter Baumgarten Mike Santoro William D. Hussey Leslie H. Finlow	(202) 622-4950 (202) 622-3120 (202) 622-7850 (202) 622-7860
176	Payments with Respect to Employees of Certain Foreign Corporations	CC:DOM:IT&A:5 CC:DOM:FS:IT&A	Susie Bird O. Russ Pirfo	(202) 622-4950 (202) 622-7900
177 (Repealed)	Trademark and Trade Name Expenditures	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman Leslie H. Finlow	(202) 622-3040 (202) 622-7860
178	Amortization of Cost of Acquiring a Lease	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Deborah Y. Clark	(202) 622-3110 (202) 622-7830
179	Election to Expense Certain Depreciable Business Assets	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Deborah Y. Clark	(202) 622-3110 (202) 622-7830
179A	Deductions for Clean Fueld Vehicles and Certain Refueling Property	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
180	Expenditures by Farmers for Fertilizer	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Michael Santoro Leslie H. Finlow James C. Gibbons	(202) 622-3120 (202) 622-7860 (202) 622-7840
183	Activities not Engaged in for Profit	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Nancy Rose Maxine Woo Grace K. Matuszeski	(202) 622-4910 (202) 622-7920 (202) 622-7920
184 (Repealed)	Amortization of Certain Railroad Rolling Stock	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Leslie H. Finlow	(202) 622-3110 (202) 622-7860
185 (Repealed)	Amortization of Railroad Grading and Tunnel Bores	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:P&SI:7	Charles B. Ramsey William D. Hussey Robert Hanson	(202) 622-3110 (202) 622-7850 (202) 622-3120
186	Recovery of Damages for Antitrust Violations	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Christine Ellison William D. Hussey	(202) 622-3120 (202) 622-7850
188 (Repealed)	Amortization of Certain Expenditures for Child Care Facilities	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
189 (Repealed)	Amortization of Real Property Construction Period Interest and Taxes	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey Deborah Y. Clark	(202) 622-3110 (202) 622-7850 (202) 622-7830
190	Expenditures to Remove Architectural and Transportation Barriers to the Handicapped and Elderly	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
191 (Repealed)	Amortization of Certain Rehabilitation Expenditures for Certified Historic Structures	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
192	Contributions to Black Lung Disability Trust	CP:E:EP CC:EBEO:4	Hotline Janet Laufer	(202) 622-6074 (202) 622-6060
193	Tertiary Injectants	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
194	Amortization of Reforestation Expenditures	CC:DOM:P&SI:6 CP:E:EO:R:2-5 CC:DOM:FS:P&SI	Charles B. Ramsey Joseph Luperini Leslie H. Finlow	(202) 622-3110 (202) 622-7561 (202) 622-7860

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194A	Contributions to Employer Liability Trusts	CC:EBEO:7(FS)	Branch Contact	(202) 622-6090
195	Start-up Expenditures	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman Leslie H. Finlow	(202) 622-3040 (202) 622-7860
196	Deduction for Certain Unused Business Credits	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman William D. Hussey	(202) 622-3040 (202) 622-7850
197	Amortization of Intangibles	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey John MacEachen	(202) 622-3110 (202) 622-7850
198	Expensing of Environmental Remediation Costs	CC:DOM:IT&A:5	Merrill Feldstein	(202) 622-4950
211	Allowance of Deductions (Computation of Taxable Income)	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
212	Expenses for Production of Income	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano John L. Trevey, Jr. Patricia A. Manasevit	(202) 622-4920 (202) 622-7920 (202) 622-7920 (202) 622-7920
213	Medical, Dental, etc., Expenses	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Katherine Kiss Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
215	Alimony, etc., Payments	CC:DOM:IT&A:6 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Ed Schwartz Daniel A. Cassano Keith A. Aqui John L. Trevey, Jr.	(202) 622-4960 (202) 622-7920 (202) 622-7900 (202) 622-7920
216	Deduction of Taxes, Interest, and Business Depreciation by Cooperative Housing Corporation Tenant-Stockholder	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Mary Berman David C. Fegan William D. Hussey	(202) 622-3120 (202) 622-7860 (202) 622-7850
217	Moving Expenses	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Marilyn Brookens Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
219	Retirement Savings (Individual Retirement Accounts)	CP:E:EP CC:EBEO:7(FS)	Hotline Amy Speetjens	(202) 622-6074 (202) 622-6090
220	Medical Savings Accounts	CC:EBEO:6	Felix Zech	(202) 622-6080
220(a)	Jury Duty Pay Remitted to an Individual's Employer Allowed as a Deduction in Computing Gross Income	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7920
221	Interest on Education Loans	CC:DOM:IT&A:5	John Moriarty	(202) 622-4950
241	Allowance of Special Deductions	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Daniel A. Cassano Michael A. Nixon	(202) 622-4920 (202) 622-7920 (202) 622-7920
243	Dividends Received by Corporations	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	William Coppersmith Alan B. Munro Alice Bennett Roger E. Wade	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7870

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243(c)	Special Rules for Certain Distributions (Banks)	CC:DOM:FS:FI&P	Santina M. Jannotta	(202) 622-7870
243(d)	Dividends Received by Corporations - Banks, RIC's & REIT's	CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
244	Dividends Received on Certain Preferred Stock	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
245	Dividends Received from Certain Foreign Corporations	CC:INTL:4	Kenneth Allison	(202) 622-3860
246	Rules Applying to Deductions for Dividends Received	CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
246A	Dividends Received Deduction Reduced Where Portfolio Stock is Debt Financed	CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
247	Dividends Paid on Certain Preferred Stock of Public Utilities	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Joyce A. Albro	(202) 622-7920
248	Organizational Expenditures	CC:DOM:IT&A:5	John Moriarty	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
249	Limitation on Deduction of Bond Premium on Repurchase	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
250 (Repealed)	Certain Payments to the National Railroad Passenger Corporation	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7860
261	General Rule for Disallowance of Deductions	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
262	Personal, Living, and Family Expense	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
263	Capital Expenditures	CC:DOM:IT&A:5	Merriel Beldstein	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Tom Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
		CC:DOM:FS:IT&A	Keith Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Patricia Manasevit	(202) 622-7920
	Method Changes	CC:DOM:IT&A:11	Paul Ritenour	(202) 622-5020

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263(c)	Intangible Drilling & Development Costs (Oil & Gas Wells and Geothermal Wells)	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
263(g)	Interest & Carrying Cost in the Case of Straddles	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Robert B. Williams	(202) 622-3960
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
263(h)	Payments in Lieu of Dividends in Connection With Short Sales	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
263(i)	Special Rules for Intangible Drilling and Development Costs Outside the United States	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:INTL	Elizabeth Beck	(202) 622-3880
		CC:DOM:FS:P&SI	Bill Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
263A	Capitalization and Inclusion in Inventory Costs of Certain Expenses Method Changes	CC:DOM:IT&A:7	Don Barnes	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:IT&A:7	Jan Skelton	(202) 622-4970
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:IT&A:7	Jim Martin	(202) 622-4970
		CC:DOM:IT&A:7	Patty Ward	(202) 622-4970
263A(f)	Interest Capitalization Rules	CC:DOM:IT&A:7	Jennifer Nuding	(202) 622-4970
		CC:DOM:IT&A:7	Jan Skelton	(202) 622-4970
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
264	Certain Amounts Paid in Connection with Insurance Contracts	CC:DOM:FI&P:4	Donald Drees	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy S. Knapp	(202) 622-7870
265(a)(1)&(a)(2)	Expenses and Interest Relating to Tax-Exempt Income	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:IT&A:2	George Kelly	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	Mike A. Nixon	(202) 622-7920
265(a)(3)	Certain Regulated Investment Companies	CC:DOM:FI&P:3	Alice M. Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
265(a)(4)	Interest Related to Exempt-Interest Dividends	CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
		CC:DOM:FS:FI&P	Sunita Lough	(202) 622-7870
265(a)(6)	Parsonage and Military Housing Allowances	CC:DOM:IT&A:2	Channing Horton	(202) 622-4920
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
265(b)	Expenses of Financial Institutions	CC:DOM:FI&P:5	Rebecca Harrigal	(202) 622-3980
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
266	Carrying Charges	CC:DOM:IT&A:5	Susie Bird	(202) 622-4950
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920

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267	Losses, Expenses, and Interest with Respect to Transactions Between Related Taxpayers	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	Martin Scully Michael A. Nixon	(202) 622-4960 (202) 622-7920
	Method Changes	CC:DOM:IT&A:9	David Darick	(202) 622-4980
267(a)(3)	Payments to Foreign Persons	CC:INTL:6 CC:INTL	Lisa Sams Seth Goldstein	(202) 622-3880 (202) 622-3810
267(f)	Special Rules Applicable to Controlled Groups	CC:DOM:CORP:2 CC:DOM:IT&A:6 CC:DOM:FS:CORP CC:DOM:FS:IT&A	Edward Cohen Martin Scully Grid R. Glyer Michael A. Nixon	(202) 622-7760 (202) 622-4960 (202) 622-7930 (202) 622-7920
268	Sale of Land with Unharvested Crop	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Baumgarten Keith A. Aqui Daniel A. Cassano	(202) 622-4950 (202) 622-7900 (202) 622-7920
269	Acquisition Made to Evade or Avoid Income Tax	CC:DOM:CORP:2 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:CORP	Edward Cohen Vicki Hyche Vicki Hyche Gerald B. Fleming	(202) 622-7760 (202) 622-7520 (202) 622-7540 (202) 622-7930
269A	Personal Service Corporations Formed or Availed of to Avoid or Evade Income Tax	CC:DOM:CORP:2 CC:DOM:CORP:4 CC:DOM:FS:CORP	Edward Cohen Vicki Hyche Gerald B. Fleming	(202) 622-7760 (202) 622-7520 (202) 622-7930
269B	Stapled Entities	CC:INTL:6 CC:DOM:FI&P:1 CC:DOM:FS:FI&P	Patricia Bray Alan B. Munro Roger E. Wade	(202) 622-3880 (202) 622-3920 (202) 622-7870
271	Debts Owed by Political Parties, Etc.	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Karin Gross Keith A. Aqui Daniel A. Cassano	(202) 622-4930 (202) 622-7900 (202) 622-7920
272	Disposal of Coal or Domestic Iron Ore	CC:DOM:FS:P&SI CC:DOM:P&SI:7	Lori C. Gardner Roger Baker	(202) 622-7840 (202) 622-3120
273	Holders of Life or Terminable Interest	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Alice Bennett Alan B. Munro Bill Coppersmith Roger E. Wade Elizabeth A. Handler	(202) 622-3950 (202) 622-3920 (202) 622-3930 (202) 622-7870 (202) 622-7870
274	Disallowance of Certain Entertainment, Etc., Expenses	CC:DOM:IT&A:2 CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	George Baker John Sapienza Warren M. Joseph Maxine Woo John L. Trevey, Jr. Mike Nixon	(202) 622-4920 (202) 622-4920 (202) 622-7900 (202) 622-7920 (202) 622-7920 (202) 622-7920
274(i)	Qualified Nonpersonal Use Vehicle	CC:EBEO:2 CC:EBEO:2	Lynne Camillo Janine Cook	(202) 622-6040 (202) 622-6040
274(j)	Employee Achievement Awards	CC:EBEO:2 CC:EBEO:2	Neil D. Shepherd Janine Cook	(202) 622-6040 (202) 622-6040
275	Certain Taxes	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	George Wright Willie E. Armstrong, Jr. Thomas D. Moffitt	(202) 622-4950 (202) 622-7920 (202) 622-7900

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276	Certain Indirect Contributions to Political Parties (Deductions)	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Karin Gross Keith A. Aqui Daniel A. Cassano	(202) 622-4930 (202) 622-7900 (202) 622-7920
277	Deductions Incurred by Certain Membership Organizations in Transactions with Members	CC:EBEO CC:EBEO:6	Elizabeth Purcell Ronald Weinstock	(202) 622-6010 (202) 622-4290
	Deductions Incurred by Cooperative Housing Corporations	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Donna L. Mucha David C. Fegan	(202) 622-3120 (202) 622-7860
	Deductions Incurred by Subchapter T Organizations	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Patrick McGroarty David C. Fegan	(202) 622-3040 (202) 622-7860
279	Interest on Indebtedness Incurred by Corporation to Acquire Stock or Assets of Another Corporation	CC:DOM:CORP:2 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:CORP	Edward Cohen Vicki Hyche Vicki Hyche George R. Johnson	(202) 622-7760 (202) 622-7520 (202) 622-7540 (202) 622-7930
280 (Repealed)	Certain Expenditures Incurred in Production of Films, Books, Records, or Similar Property	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman David C. Fegan	(202) 622-3040 (202) 622-7860
280A	Disallowance of Certain Expenses in Connection with Business Use of Home, Rental of Vacation Homes, Etc.	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Marilyn Brookens Michael A. Nixon Martin L. Osborne John L. Trevey, Jr.	(202) 622-4920 (202) 622-7920 (202) 622-7900 (202) 622-7920
280B	Demolition of Structures	CC:DOM:P&SI:6 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey Deborah Y. Clark	(202) 622-3110 (202) 622-7850 (202) 622-7830
280C	Certain Expenses for which Credits are Allowable	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850
280D (Repealed)	Portion of Chapter 45 Taxes for Which Credit or Refund is Allowable under Section 6429	CC:DOM:P&SI:8 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Jeffrey Nelson David C. Fegan William D. Hussey	(202) 622-3130 (202) 622-7860 (202) 622-7850
280E	Expenditures in Connection With the Illegal Sale of Drugs	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Keith A. Aqui John L. Trevey, Jr.	(202) 622-4920 (202) 622-7900 (202) 622-7920
280F	Limitations on Depreciation for Luxury Automobiles: Limitation Where Certain Property Used For Personal Purposes	CC:DOM:P&SI CC:DOM:FS:P&SI	Bernard Harvey William D. Hussey	(202) 622-3110 (202) 622-7850
280G	Golden Parachute Payments	CC:EBEO:4 CC:EBEO:4	Robert Misner Jean Casey	(202) 622-6060 (202) 622-6060
280G(d)(5)	Treatment of Affiliated Groups	CC:DOM:CORP:2 CC:DOM:FS:CORP	Edward Cohen Grid R. Glyer	(202) 622-7760 (202) 622-7930
280H	Limitation on Certain Amounts Paid to Employee-Owners by Personal Service Corporations	CC:DOM:IT&A:6	Michael Schmit	(202) 622-4960
281	Terminal Railroad Corporations and Their Shareholders	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman William D. Hussey Andrea S. Tucker	(202) 622-3040 (202) 622-7850 (202) 622-7840

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291	Special Rules Relating to Corporate Preference Items	CC:DOM:IT&A:6	Martin Scully	(202) 622-4960
291(b)	Exploration, Development, and Intangible Drilling Costs	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
301	Distributions of Property	CC:DOM:CORP:1	Mark Jennings	(202) 622-7740
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
	Determination of Fair Market Value	Appeals	Hotline	(202) 401-4154
302	Distribution in Redemption of Stock	CC:DOM:CORP:1	Mark Jennings	(202) 622-7740
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
302(b)(4)	Redemption from Noncorporate Shareholder in Partial Liquidation	CC:DOM:CORP:1	Mark Jennings	(202) 622-7740
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
303	Distributions in Redemption of Stock to Pay Death Taxes	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
304	Redemption Through Use of Related Corporations	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	Mary E. Goode	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
305	Distributions of Stock and Stock Rights	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
306	Dspositions of Certain Stock	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
307	Basis of Stock and Stock Rights Acquired in Distributions	CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
	Determination of Fair Market Value	Appeals	Hotline	(202) 401-4154

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311	Taxability of Corporation on Distribution	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
	Determination of Fair Market Value	Appeals	Hotline	(202) 401-4154
312	Effect on Earnings and Profits	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Mary E. Goode	(202) 622-7930
312(h)	Allocation in Certain Corporate Separations and Reorganizations	CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
312(n)(7)	Special Rule for Certain Redemptions	CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
316	Dividend Defined	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
316(b)(3)	Deficiency Dividend Distributions by a Regulated Investment Co. or Real Estate Investment Trust	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
317	Other Definitions	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
318	Constructive Ownership of Stock	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
318(a)(3)(B)	Remote Contingent Interest-Actuarial Computation of Whether Interest is 5% or Less	CP:E:EP	Hotline	(202) 622-6074
331	Gain or Loss to Shareholders in Corporate Liquidations	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
332	Complete Liquidations of Subsidiaries	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930

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	Determination of Value	Appeals	Hotline	(202) 401-4154
333 (Repealed)	Election as to Recognition of Gain in Certain Liquidations	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
334	Basis of Property Received in Liquidation	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
	Determinations of Fair Market Value	Appeals	Hotline	(202) 401-4154
336	Gain or Loss Recognized on Property Distributed in Complete Liquidation	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
337	Nonrecognition for Property Distributed to Parent in Complete Liquidation of Subsidiary	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
337 (Pre TRA 1986)	Gain or Loss on Sales or Exchanges in Connection With Certain Liquidations	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
338	Certain Stock Purchases Treated as Asset Acquisitions	CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:INTL:4	Kenneth Allison	(202) 622-3860
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
338(h)(6) & (16)	Stock Purchases Treated as Asset Purchases	CC:INTL:4	Kenneth Allison	(202) 622-3860
341	Collapsible Corporations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
346	Definition and Special Rule	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
351	Transfer to Corporation Controlled by Transferor	CC:DOM:CORP:2	Edward Cohen	(202) 622-7780
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
351(e)	Exceptions	CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:3	Richard Starke	(202) 622-7790

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354	Exchanges of Stock and Securities in Certain Reorganizations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Mary E. Goode	(202) 622-7930
355	Distribution of Stock and Securities of a Controlled Corporation	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
356	Receipt of Additional Consideration	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
357	Assumption of Liability	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:1	Mark Jennings	(202) 622-7740
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
358	Basis to Distributees	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
361	Nonrecognition of Gain or Loss to Corporations	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:CORP	Mary E. Goode	(202) 622-7930
362	Basis to Corporations	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
367(a)	Transfers of Property from the United States	CC:INTL:4	Robert Lorence	(202) 622-3860
		CC:INTL:4	Sharon Bomgardner	(202) 622-3860
		CC:INTL:4	Philip Tretiak	(202) 622-3860
		CC:INTL	Charles Saverude	(202) 622-3810
367(b)	Other Transfers	CC:INTL:4	Robert Lorence	(202) 622-3860
		CC:INTL:4	Michael Frankel	(202) 622-3860
367(c)	Transactions to be Treated as Exchanges	CC:INTL:4	Philip Tretiak	(202) 622-3860

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367(d)	Special Rules Relating to Transfers of Intangibles	CC:INTL:4 CC:INTL	Philip Tretiak Charles Saverude	(202) 622-3860 (202) 622-3810
367(e)	Treatment of Distributions Described in Section 355 or Liquidations under Section 332	CC:INTL:4 CC:INTL:4 CC:INTL	Philip Tretiak Michael Frankel Charles Saverude	(202) 622-3860 (202) 622-3860 (202) 622-3810
368	Definitions Relating to Corporate Reorganizations	CC:DOM:CORP:2 CC:DOM:CORP:3 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:CORP CC:DOM:FS:CORP CC:DOM:FS:CORP	Edward Cohen Victor Penico Vicki Hyche Vicki Hyche Gerald B. Fleming George R. Johnson Grid R. Glyer	(202) 622-7760 (202) 622-7780 (202) 622-7520 (202) 622-7540 (202) 622-7930 (202) 622-7930 (202) 622-7930
368(a)(1)(G)	Bankruptcy Reorganization	CC:DOM:CORP:4 CC:DOM:CORP:3 CC:DOM:FS:CORP	Vicki Hyche Kenneth Cohen George R. Johnson	(202) 622-7520 (202) 622-7780 (202) 622-7930
368(a)(3)	Additional Rules Relating to Title II and Similar Cases	CC:DOM:CORP:4 CC:DOM:CORP:3 CC:DOM:FS:CORP	Vicki Hyche Victor Penico George R. Johnson	(202) 622-7520 (202) 622-7780 (202) 622-7930
370 (Repealed)	Termination of Part	CC:DOM:CORP:4 CC:DOM:FS:CORP	Vicki Hyche George R. Johnson	(202) 622-7520 (202) 622-7930
371 (Repealed)	Reorganization in Certain Receivership and Bankruptcy Proceedings	CC:DOM:CORP:4 CC:DOM:FS:CORP	Vicki Hyche George R. Johnson	(202) 622-7520 (202) 622-7930
372 (Repealed)	Basis in Connection with Certain Receivership and Bankruptcy Proceedings	CC:DOM:CORP:4 CC:DOM:FS:CORP	Vicki Hyche Grid R. Glyer	(202) 622-7520 (202) 622-7930
374 (Repealed)	Gain or Loss Not Recognized in Certain Railroad Reorganizations	CC:DOM:CORP:4 CC:DOM:CORP:3 CC:DOM:FS:CORP	Vicki Hyche Victor Penico Grid R. Glyer	(202) 622-7520 (202) 622-7780 (202) 622-7930
381	Carryovers in Certain Corporate Acquisitions	CC:DOM:CORP:1 CC:DOM:CORP:5 CC:DOM:CORP:2 CC:DOM:CORP:3 CC:DOM:FS:CORP	Mark Jennings Vicki Hyche Edward Cohen Victor Penico Gerald B. Fleming	(202) 622-7740 (202) 622-7540 (202) 622-7760 (202) 622-7780 (202) 622-7930
381(b)	Operating Rules	CC:DOM:CORP:1 CC:DOM:CORP:5 CC:DOM:CORP:2 CC:DOM:CORP:3 CC:DOM:FS:CORP	Mark Jennings Vicki Hyche Edward Cohen Victor Penico Gerald B. Fleming	(202) 622-7740 (202) 622-7540 (202) 622-7760 (202) 622-7780 (202) 622-7930
381(c)(1)	Net Operating Loss Carryovers	CC:DOM:CORP:1 CC:DOM:CORP:2 CC:DOM:CORP:5 CC:DOM:CORP:4 CC:DOM:CORP:3 CC:DOM:FS:CORP	Mark Jennings Edward Cohen Vicki Hyche Vicki Hyche Victor Penico Gerald B. Fleming	(202) 622-7740 (202) 622-7760 (202) 622-7540 (202) 622-7520 (202) 622-7780 (202) 622-7930

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381(c)(2)	Earnings & Profits	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:1	Mark Jennings	(202) 622-7740
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
381(c)(3)	Capital Loss Carryover	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
381(c)(4)	Method of Accounting	CC:DOM:IT&A:7	Cheryl L. Oseekey	(202) 622-4970
	Method Changes	CC:DOM:IT&A:8	Wendy MacDonald	(202) 622-4980
		CC:DOM:IT&A:9	Charles Strickland	(202) 622-5010
		CC:DOM:IT&A:10	Paul Ritenour	(202) 622-5020
	Method of Accounting (Banks)	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
381(c)(5)	Inventories	CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
	Method Changes	CC:DOM:IT&A:1	Paul Ritenour	(202) 622-5020
381(c)(6)	Method of Computing Depreciation Allowance	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
381(c)(8)	Installment Method	CC:DOM:IT&A:5	Dick Ennis	(202) 622-4950
381(c)(9)	Amortization of Bond Discount or Premium	CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:3	Roger E. Wade	(202) 622-7870
381(c)(10)	Treatment of Certain Mining Development and Exploration	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Lorraine Gardner	(202) 622-7840
	Expenses of Distributor or Transferor Corporation	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Lorraine Gardner	(202) 622-7840
381(c)(12)	Recovery of Tax Benefit Items	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
381(c)(14)	Involuntary Conversions Under Section 1033	CC:DOM;IT&A:5	Douglas Fahey	(202) 622-4950
381(c)(14)	Dividend Carryover to Personal Holding Company	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
381(c)(15) (Repealed)	Indebtedness of Certain Personal Holding Companies	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860

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381(c)(16)	Certain Obligations of Distributor or Transfer Corporation	CC:DOM:IT&A:5	George Wright	(202) 622-4950
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
381(c)(17)	Deficiency Dividend of Personal Holding Company	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
381(c)(19)	Charitable Contributions in Excess of Prior Years Limitations	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
381(c)(21)	Pre-1954 Adjustments Resulting from Change in Method of Accounting	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
381(c)(22)	Successor Insurance Company	CC:DOM:FI&P:4	Bill Sullivan	(202) 622-3997
		CC:DOM:FS:FI&P	Nancy S. Knapp	(202) 622-7870
381(c)(23)	Deficiency Dividend Deduction	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
381(c)(24)	Credit Under Section 38	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
381(c)(25)	Credit Under Section 53	CC:DOM:IT&A:6	Martin Scully	(202) 622-4960
382	Limitation on Net Operating Loss Carry Forwards and Certain Built-in Losses Following Ownership Change	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
383	Special Limitations on Certain Excess Credits, Etc.	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
384	Limitation on Use of Preacquisition Losses to Offset Built-in Gains	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
385	Treatment of Certain Interests in Corporations as Stock or Indebtedness	CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Mary E. Goode	(202) 622-7930
385	New Financial Products	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
386 (Repealed)	Transfers of Partnership and Trust Interests by Corporations	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930

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401-420	Pension, Profit-Sharing, Stock Bonus Plans, etc. * For general information and questions regarding rulings, call the CP:E:EP Hotline (1:30 - 4:00pm, Monday - Thursday).	CP:E:EP CC:EBEO:7(FS) CC:EBEO:7(FS) CC:EBEO:7(FS) CC:EBEO:7(FS) CC:EBEO:7(FS)	Hotline Linda Phillips Amy Speetjens Don Parkinson Lisa Tavares Christine Keller	(202) 622-6074 (202) 622-6090 (202) 622-6090 (202) 622-6090 (202) 622-6090 (202) 622-6090
401(a)(4)	Discrimination in Contributions or Benefits	CC:EBEO:1	Branch Contact	(202) 622-6030
401(a)(9)	Required Distributions	CC:EBEO:1	Cheryl Press	(202) 622-6030
401(a)(17)	Maximum Compensation	CC:EBEO:1	Marjorie Hoffman	(202) 622-6030
401(a)(26)	Minimum Participation	CC:EBEO:6	Dave Munroe	(202) 622-6080
401(a)(28)	ESOP Diversification, etc.	CC:EBEO:5	John Ricotta	(202) 622-6070
401(h)	Medicare Benefits for Retirees	CC:EBEO:4	Janet Laufer	(202) 622-6060
401(l)	Permitted Disparity	CC:EBEO:1	Branch Contact	(202) 622-6030
402	Distributions/Rollovers	CC:EBEO:1 CC:EBEO:7(FS)	Branch Contact Amy Speetjens	(202) 622-6030 (202) 622-6090
402(b)	Taxability of Beneficiary of Nonexempt Trust	CC:EBEO:1	Linda Marshall	(202) 622-6030
403(b)	Tax Sheltered Annuities	CP:E:EP CP:E:EP	Bob Architect Roz Ferber	(202) 622-7104 (202) 622-8053
403(c)	Taxability of Beneficiary Under Non-Qualified Annuities or under Annuities Purchased by Exempt Organizations	CC:EBEO:1 CC:EBEO:7(FS)	Catherine Fernandez Amy Speetjens	(202) 622-6030 (202) 622-6090
404	Deduction for Contributions of an Employer to an Employer's Trust or Annuity Plan and Compensation Under a Deferred-Payment Plan	CP:E:EP	Hotline	(202) 622-6074
404(a)(5)	Trusts Created or Organized Outside the United States	CC:EBEO:4	Janet Laufer	(202) 622-6060
404(a)(6)	Other Plans	CC:EBEO:4	Janet Laufer	(202) 622-6060
404A	Foreign Deferred Compensation Plans	CC:EBEO:6 CC:EBEO:7(FS) CC:INTL:3	Robin Ehrenberg Christine Keller Grace Fleeman	(202) 622-6080 (202) 622-6090 (202) 622-3850
404(k)	ESOP Deductions	CC:EBEO:5	John Ricotta	(202) 622-6070
406	Employees of Foreign Affiliates Covered by Section 3121 (l) Agreements	CP:E:EP	Hotline	(202) 622-6074
407	Certain Employees of Domestic Subsidiaries Engaged in Business Outside the US	CP:E:EP	Hotline	(202) 622-6074

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408	Individual Retirement Accounts	CP:E:EP	Hotline	(202) 622-6074
408A	Roth IRAs	CC:EBEO:1	Cathy Vohs	(202) 622-6030
409	Qualifications for Tax Credit Employee Stock Ownership Plans	CP:E:EP	Hotline	(202) 622-6074
410(b)	Coverage	CC:EBEO:1	Branch Contact	(202) 622-6030
411	Maximum Vesting Standards	CP:E:EP	Hotline	(202) 622-6074
411(d)(6)	Accrued Benefits not to be Decreased by Amendment	CC:EBEO:4	Janet Laufer	(202) 622-6060
412	Funding	CC:EBEO:4 CC:EBEO:7(FS)	Janet Laufer Michael Roach	(202) 622-6060 (202) 622-6090
413	Collectively Bargained Plans, etc.	CP:E:EP	Hotline	(202) 622-6074
414 (m), (n), (o)	Affiliated Service Groups Leased Employees	CC:EBEO:7(FS)	Michael Roach	(202) 622-6090
414(q)	Highly Compensated Employees	CC:EBEO:1	Branch Contact	(202) 622-6030
414(r)	Line of Business	CC:EBEO:1	Branch Contact	(202) 622-6030
414(s)	Compensation	CC:EBEO:1	Marjorie Hoffman	(202) 622-6030
415	Limitations on Benefits and Contributions Under Qualified Plans	CP:E:EP	Hotline	(202) 622-6074
416	Special Rules for Top-Heavy Plans	CP:E:EP	Hotline	(202) 622-6074
417(e)(3)	Present Value of Plan Distributions	CC:EBEO:1	Linda Marshell	(202) 622-6030
418	Reorganization Status	CP:E:EP	Hotline	(202) 622-6074
419	Welfare Benefit Funds	CC:EBEO:4 CC:EBEO:7(FS) CC:EBEO:7(FS) CC:EBEO:7(FS)	Janet Laufer Michael Roach Jim Eggeman Rob Walsh	(202) 622-6060 (202) 622-6090 (202) 622-6090 (202) 622-6090
419A	Qualified Asset Account; Limitation on Additions to Account	CP:E:EP	Hotline	(202) 622-6074
420	Transfers of Excess Pension Assets to Retiree Health Accounts	CC:EBEO:4	Janet Laufer	(202) 622-6060

For regulations on topics not listed above, please call (202) 622-6000 for further information.

* * * * * *

421	General Rules (Certain Stock Options)	CC:EBEO:4	Norm Paul	(202) 622-6060
	Determination of Fair Market Value	Appeals	Hotline	(202) 401-4154
422	Incentive Stock Options	CC:EBEO:4	Norm Paul	(202) 622-6060
423	Employee Stock Purchase Plans	CC:EBEO:4	Norm Paul	(202) 622-6060

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424	Definitions and Special Rules	CC:EBEO:4	Norm Paul	(202) 622-6060
441	Period for Computation of Taxable Income	CC:DOM:IT&A:9	Robert Weiss	(202) 622-5010
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
442	Change of Annual Accounting Period	CC:DOM:IT&A:9	Robert Weiss	(202) 622-5010
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900

Note: For calls regarding Form 1128 (Accounting Periods), please call CC:DOM:IT&A:9 (202) 622-5010.

443	Returns for a Period of Less than 12 Months	CC:DOM:IT&A:9	Robert Weiss	(202) 622-5010
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
444	Election of Taxable Year Other Than Required Taxable Year	CC:DOM:IT&A:6	Michael Schmit	(202) 622-4960
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
446	General Rule for Methods of Accounting (Other than 446(e))	CC:DOM;IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:IT&A:10	Paul Ritenour	(202) 622-5020
		CC:DOM:FI&P:4	Melissa Luxner	(202) 622-3142
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
446	Method of Accounting for Interest	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
446	Notional Principal Contracts	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
446	Hedging Transactions	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Robert B. Williams	(202) 622-3960
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
446(e)	Requirement Respecting Change of Accounting Method (except Depreciation/Depletion & section 263A)	CC:DOM:IT&A:5	George Wright	(202) 622-4950
		CC:DOM:IT&A:6	Mike Schmit	(202) 622-4960
		CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:IT&A:8	Wendy MacDonald	(202) 622-4980
		CC:DOM:IT&A:9	Charles Strickland	(202) 622-5010
		CC:DOM:IT&A:10	Paul Ritenour	(202) 622-5020
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
446(e)	Financial Products and Financial Institutions (including original issue discount, market discount, premium, interest, mark to market accounting, notional principal contracts, stripped bonds and coupons, bad debt reserves, hedging)	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870

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446(e)	Depreciation/Depletion	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
	Insurance Companies	CC:DOM:FI&P:4	Gary Geisler	(202) 622-3970
447	Method of Accounting for Corporations Engaged in Farming	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:IT&A:9	Sara Yost	(202) 622-5010
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
448	Accounting Method Changes	CC:DOM:IT&A:9	Charles Strickland	(202) 622-5010
		CC:DOM:IT&A:6	John Aramburu	(202) 622-4960
	Limitation Use of Cash Method of Accounting	CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
	Method Changes	CC:DOM:IT&A:10	Charles Strickland	(202) 622-5010
451	General Rule for Taxable Year of Inclusion	CC:DOM:IT&A:5	Kim Koch	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
	Deferred Compensation Payments	CC:EBEO:1	Branch Contact	(202) 622-6030
		CC:EBEO:7(FS)	Don Parkinson	(202) 622-6090
		CC:EBEO:7(FS)	Amy Speetjens	(202) 622-6090
	Long Term Contracts	CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Dan Cassano	(202) 622-7920
	Advance Payments	CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
	Method Changes	CC:DOM:IT&A:8	Wendy MacDonald	(202) 622-4980
	Accrual Item Changes	CC:DOM:IT&A:8	Wendy MacDonald	(202) 622-4980
453-453C	Installment Method	CC:DOM:IT&A:5	Dick Ennis	(202) 622-4950
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
454	Obligations Issued at Discount	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	William Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
	Series E Savings Bonds	CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
	Elections	CC:DOM:IT&A:9	Charles Strickland	(202) 622-5010
455	Prepaid Subscription Income (except elections)	CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
	Elections (Accounting Changes)	CC:DOM:IT&A:9	Charles Strickland	(202) 622-5010

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456	Prepaid Dues Income of Certain Membership Organizations	CC:DOM:IT&A:7 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Dwight Mersereau Joyce C. Albro Daniel A. Cassano	(202) 622-4970 (202) 622-7920 (202) 622-7920
	Elections	CC:DOM:IT&A:10	Paul Ritenour	(202) 622-5020
457	Deferred Compensation Plans with Respect to Service for State and Local Governments	CC:EBEO:1 CC:EBEO:7	Branch Contact Branch Contact	(202) 622-6030 (202) 622-6090
458	Magazines, Paperbacks, and Records Returned After the Close of the Taxable Year	CC:DOM:IT&A:7 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Jennifer Nuding Joyce C. Albro Daniel A. Cassano	(202) 622-4970 (202) 622-7920 (202) 622-7920
	Method Changes	CC:DOM:IT&A:7	Jennifer Nuding	(202) 622-4970
460	Special Rules for Long-Term Contracts	CC:DOM:IT&A:6 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Leo F. Nolan Patricia A. Manasevit Dan Cassano	(202) 622-4960 (202) 622-7920 (202) 622-7920
	Method Changes	CC:DOM:IT&A:9	Charles Strickland	(202) 622-5010
461	General Rule for Taxable Year of Deduction	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Kim Koch Joyce C. Albro Martin L. Osborne	(202) 622-4950 (202) 622-7920 (202) 622-7900
	Method Changes	CC:DOM:IT&A:8 CC:DOM:IT&A:9	Wendy MacDonald Charles Strickland	(202) 622-4980 (202) 622-5010
461(h)	Economic Performance	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Kim Koch Joyce C. Albro Martin L. Osborne	(202) 622-4950 (202) 622-7920 (202) 622-7900
	Method Changes	CC:DOM:IT&A:8	Wendy MacDonald	(202) 622-4980
464	Limitations on Deduction for Certain Farming	CC:DOM:IT&A:5 CC:DOM:FS:IT&A	Peter Baumgarten Daniel A. Cassano	(202) 622-4950 (202) 622-7920
465	Deductions Limited to Amount at Risk	CC:DOM:P&SI:1 CC:DOM:P&SI:2 CC:DOM:P&SI:3 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Dianna K. Miosi Arthur Ernst William P. O'Shea James C. Gibbons Leslie H. Finlow	(202) 622-3050 (202) 622-3060 (202) 622-3070 (202) 622-7840 (202) 622-7860
467	Certain Payment for the Use of Property or Services	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	Forest Boone Grace K. Matuszeski	(202) 622-4960 (202) 622-7920
	Method Changes	CC:DOM:IT&A:9	Charles Strickland	(202) 622-5010
468	Special Rules for Mining and Solid Waste	CC:DOM:FS:P&SI CC:DOM:P&SI:7	Lori C. Gardner Brenda Stewart	(202) 622-7840 (202) 622-3120
468A	Special Rules for Nuclear Decommissioning Costs	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Peter Friedman Lori C. Gardner	(202) 622-3110 (202) 622-7840
468B	Special Rules for Designated Settlement Funds	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Michael Gompertz Joyce C. Albro Martin L. Osborne	(202) 622-4910 (202) 622-7920 (202) 622-7900

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469	Passive Activity Losses and Credits Limited	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	Leslie H. Finlow	(202) 622-7860
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
469 (c) (3)	Passive Activity Defined - Working Interests in Oil and Gas	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
471	General Rule for Inventories	CC:DOM:IT&A:7	Don Barnes	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
	Method Changes	CC:DOM:IT&A:10	Paul Ritenour	(202) 622-5020
	Dealers in Securities	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
472	Last-In, First-Out Inventories	CC:DOM:IT&A:7	Don Barnes	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
	Valuation Questions	Appeals	Hotline	(202) 401-4154
	Method Changes	CC:DOM:IT&A:10	Paul Ritenour	(202) 622-5020
473	Qualified Liquidations of LIFO Inventories	CC:DOM:IT&A:7	Don Barnes	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
474	Simplified Dollar-Value LIFO Method for Certain Small Businesses	CC:DOM:IT&A:7	Don Barnes	(202) 622-4970
		CC:DOM:IT&A:7	Jeff Mitchell	(202) 622-4970
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
475	Mark to Market Accounting Method for Dealers in Securities	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Robert B. Williams	(202) 622-3960
481	Adjustments Required by Changes in Method of Accounting	CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:IT&A:8	Wendy MacDonald	(202) 622-4980
		CC:DOM:IT&A:9	Charles Strickland	(202) 622-5010
		CC:DOM:IT&A:10	Paul Ritenour	(202) 622-5020
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920

Note: For calls regarding status of Form 3115, Application for Change in Accounting Methods, please call (202) 622-4830.

482	Allocation of Income and Deductions Among Taxpayers	CC:INTL:6	Steven Musher	(202) 622-3880
		CC:INTL:6	Alexandra Coates	(202) 622-3880
		CC:INTL:6	Lisa Sams	(202) 622-3880
		CC:INTL	Christopher Faiferlick	(202) 622-3810
		CC:INTL :FO	Emron Pratt	(202) 622-3810
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930

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	Advance Pricing Agreements	CC:INTL:APA	Richard F. Barrett	(202) 622-3870
		CC:INTL:APA	Steven D. Harris	(202) 874-3850
		CC:INTL:APA	Karl L. Kellar	(202) 874-3890
	Advance Pricing Agreements Financial Products	CC:INTL:5	Paul Epstein	(202) 622-3870
		CC:INTL:APA	Karl L. Kellar	(202) 874-3890
		CC:INTL:APA	Thomas Kelly	(202) 874-4160
483	Factual Determinations	Appeals	Hotline	(202) 401-4154
	Interest on Certain Deferred Payments	CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950

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Exempt Organizations - General information or questions regarding rulings -- see persons listed below.

Regulations: For questions regarding recently published regulations, please contact the attorney listed in the preamble to the regulations. If you are unable to determine the appropriate attorney, please call (202) 622-6000 for further information.

501-514	Litigation: For questions regarding Litigation	CC:EBEO:5	Branch Contact	(202) 622-6070
		CC:EBEO:6	Branch Contact	(202) 622-6080
501(c)(1)	Instrumentalities	CP:E:EO	Jay Rotz	(202) 622-8100
501(c)(2)	Title Holding Company	CP:E:EO:T:3	Edward Karcher	(202) 622-8120
		CP:E:EO:T:3	Kenneth Earnest	(202) 622-7647
501(c)(3)	Religious, Charitable, and Scientific Organizations (General)	CP:E:EO:R	Charles Barrett	(202) 622-8152
		CP:E:EO:R	Debra Kawecki	(202) 622-8493
		CP:E:EO:P:1	Thomas Miller	(202) 622-5656
	(a) Schools	CP:E:EO:R	Charles Barrett	(202) 622-8152
	(b) Colleges and Universities	CP:E:EO:P	Virginia Richardson	(202) 622-7565
		CP:E:EO	Jay Rotz	(202) 622-8100
	(c) Legislative activities	CP:E:EO:P:1	John Reilly	(202) 622-7352
		CP:E:EO:P:1	Thomas Miller	(202) 622-5656
	(d) Health Care Organization	CP:E:EO:R	Robert Fontenrose	(202) 622-7862
		CP:E:EO:T:1	Marv Friedlander	(202) 622-8715
		CP:E:EO:P:1	Judy Kindell	(202) 622-6494
	(e) Political Activities	CP:E:EO:P:1	Thomas Miller	(202) 622-5656
		CP:E:EO:P:1	John Reilly	(202) 622-7352
		CP:E:EO:P:1	Judy Kindell	(202) 622-6494
	(f) Instrumentalities	CP:E:EO:T:1	Marv Friedlander	(202) 622-8715
		CP:E:EO	Jay Rotz	(202) 622-8100
	(g) Churches/Religious Organizations	CP:E:EO:P:1	Thomas Miller	(202) 622-5656
		CP:E:EO:P:1	John Reilly	(202) 622-7352
	(h) Low Income Housing	CP:E:EO:R:2	Lary Scollick	(202) 622-7005
		CP:E:EO:T:1	Marv Friedlander	(202) 622-8715
	(i) Scientific Organizations/Research	CP:E:EO	Jay Rotz	(202) 622-8100

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501(c)(4)	Social Welfare and Local Associations of Employees	CP:E:EO:T:2 CP:E:EO:T:2	Debra Cowen David Daume	(202) 622-6476 (202) 622-6858
501(c)(5)	Labor, Agricultural or Horticultural Organizations	CP:E:EO:T:2 CP:E:EO:R	Jim Joseph Robert Fontenrose	(202) 622-7769 (202) 622-7862
501(c)(6)	Business Leagues, Chambers of Commerce, Real-Estate Boards, Boards of Trade or Professional Football Leagues	CP:E:EO:T:2 CP:E:EO:T:2	Carter Hull Jim Joseph	(202) 622-8031 (202) 622-7769
501(c)(7)	Social Clubs	CP:E:EO:T:2 CP:E:EO:T:2	David Daume Jim Langley	(202) 622-6858 (202) 622-7593
501(c)(8)	Fraternal Beneficiary Societies, Orders, or Associations	CP:E:EO:R CP:E:EO:R	Debra Kawecki Charles Barrett	(202) 622-8493 (202) 622-8152
501(c)(9)	Voluntary Employees' Beneficiary Associations	CP:E:EO:R CP:E:EO:T:3 CP:E:EO:T:2	Robert Fontenrose Bill Miller Jim Joseph	(202) 622-7862 (202) 622-7487 (202) 622-7769
501(c)(10)	Domestic Fraternal Societies, Orders, or Associations	CP:E:EO:R	Debra Kawecki	(202) 622-8493
501(c)(11)	Teachers' Retirement Fund Associations	CP:E:EO:T:2	Felix Dulle	(202) 622-6486
501(c)(12)	Benevolent Life Insurance Associations	CP:E:EO:T:3 CP:E:EO:T:3	Kenneth Earnest Edward Karcher	(202) 622-7647 (202) 622-8120
501(c)(13)	Cemetery Companies	CP:E:EO:T:3	Robert Harper	(202) 622-7306
501(c)(14)	Credit Unions	CP:E:EO:T:3	Kenneth Earnest	(202) 622-7647
501(c)(15)	Mutual Insurance Companies or Associations	CP:E:EO:T:3 CP:E:EO:T:3 CP:E:EO:T:3	Kenneth Earnest Edward Karcher Bill Miller	(202) 622-7647 (202) 622-8120 (202) 622-7487
501(c)(16)	Crop Financing Organizations	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
501(c)(17)	Supplemental Unemployment Compensation Benefits	CP:E:EO:R	Robert Fontenrose	(202) 622-7862
501(c)(18)	Pension Plans Funded Only by Employees Contributions	CP:E:EO:R	Robert Fontenrose	(202) 622-7862
501(c)(19)	Veterans' Organization	CP:E:EO:T:2 CP:E:EO:T:4	David Daume Terry Berkovsky	(202) 622-6858 (202) 622-6474
501(c)(20)	Group Legal Services Plan	CP:E:EO	Jay Rotz	(202) 622-8100
501(c)(21)	Black Lung	CP:E:EO:R	David Jones	(202) 622-8095
501(c)(25)	Multiple Parent Title-Holding Companies	CP:E:EO:T:3 CP:E:EO:T:3 CP:E:EO:R	Kenneth Earnest Edward Karcher Robert Fontenrose	(202) 622-7647 (202) 622-8120 (202) 622-7862
501(c)(26)	Medical Insurance for Uninsurables	CP:E:EO:R:2 CP:E:EO	Chip Hull Jay Rotz	(202) 622-8031 (202) 622-8100
501(c)(27)	State Workers Comp Pools	CP:E:EO:T:3 CP:E:EO	Bill Miller Jay Rotz	(202) 622-7487 (202) 622-8100

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501(d)	Religious and Apostolic Organizations	CP:E:EO:R	William Brockner	(202) 622-8531
501(e)	Cooperative Hospital Service Organizations	CP:E:EO:R CP:E:EO:T:5 CP:E:EO:T:3	Robert Fontenrose Joseph Chasin Edward Karcher	(202) 622-7862 (202) 622-7704 (202) 622-8120
501(f)	Cooperative Service Organizations	CP:E:EO:T:4	Jerry Sack	(202) 622-7479
501(g)	Definition of Agricultural	CP:E:EO:T:4 CP:E:EO:R	Carter Hull Charles Barrett	(202) 622-8031 (202) 622-8152
501(h)	Expenditures to Influence Legislation	CP:E:EO:P:1	John Reilly	(202) 622-7352
501(i)	Prohibition of Discrimination by Social Clubs	CP:E:EO:T:2	David Daume	(202) 622-6858
501(j)	Amateur Athletic Organizations	CP:E:EO:T:4	Debbie Cowen	(202) 622-6476
501(k)	Child Care Organizations	CP:E:EO:T:2 CP:E:EO:T:4	David Daume Terry Berkovsky	(202) 622-6858 (202) 622-6474
501(l)	Federal Credit Union Act	CP:E:EO	Jay Rotz	(202) 622-8100
501(m)	Disallowance of Exemption for Organizations Providing Commercial Type Insurance	CP:E:EO CP:E:EO:T:5 CP:E:EO:R	Jay Rotz Joseph Chasin Charles Barrett	(202) 622-8100 (202) 622-7704 (202) 622-8152
501(n)	Charitable Risk Pools	CP:E:EO	Jay Rotz	(202) 622-8100
502	Feeder Organizations	CP:E:EO:T4	Debra Cowen	(202) 622-6476
503	Requirements for Exemption	CP:E:EO:R	William Brockner	(202) 622-8531
504	Substantial Lobbying	CP:E:EO:R	William Brockner	(202) 622-8531
505	Additional Requirements for Organizations Described in Section 501(c)	CP:E:EO:R	Robert Fontenrose	(202) 622-7862
507	Termination of Private Foundation Status	CP:E:EO:R CP:E:EO:T:3	Robert Fontenrose Robert C. Harper, Jr.	(202) 622-7862 (202) 622-7306
508	Special Rules With Respect to 501(c)(3) Organizations	CP:E:EO:T:3	Robert C. Harper, Jr.	(202) 622-7306
509(a)(2)	Private Foundation Defined	CP:E:EO:R	William Brockner	(202) 622-8531
509(a)(3)	Private Foundation Defined	CP:E:EO:T:5 CP:E:EO:P:1	Joseph Chasin John Reilly	(202) 622-7704 (202) 622-7352
511-513	Unrelated Business Income and Unrelated Trade or Business (except 512(a)(3))	CP:E:EO:R CP:E:EO:R	Charles Barrett William Brockner	(202) 622-8152 (202) 622-8531
512(a)(3)	Voluntary Employees' Beneficiaries Association	CC:EBEO:7(FS) CC:EBEO:7(FS)	Rob Walsh Amy Speetjens	(202) 622-6090 (202) 622-6090
514	Unrelated Debt-Financed Income	CP:E:EO:R CP:E:EO:R	Charles Barrett William Brockner	(202) 622-8152 (202) 622-8531

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515	Taxes of Foreign Countries and Possesions of the U.S.	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman David C. Fegan	(202) 622-3040 (202) 622-7860
521	Exemption of Farmers' Cooperatives from Tax	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman David C. Fegan	(202) 622-3040 (202) 622-7860
526	Shipowners' Protection and Indemnity Associations	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman William D. Hussey James C. Gibbons	(202) 622-3040 (202) 622-7850 (202) 622-7840
527	Political Organizations	CP:E:EO:T:2 CP:E:EO:P:1 CP:E:EO:P:1 CC:DOM:IT&A:3 CC:EBEO:5	Jim Langley John Reilly Judy Kindell Karin Gross Paul Accettura	(202) 622-7593 (202) 622-7352 (202) 622-6494 (202) 622-4930 (202) 622-6070
527(f)	Exempt Organization Which Is Not a Political Organization Must Include Certain Amounts In Gross Income	CC:EBEO:5	Paul Accettura	(202) 622-6070
528	Certain Homeowners Associations	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Mary Berman William D. Hussey David C. Fegan	(202) 622-3120 (202) 622-7850 (202) 622-7860
529	Qualified State Tuition Program	CC:EBEO:5	Monice Rosenbaum	(202) 622-6070
530 (non code)	Section 530 of the Revenue Act of 1978	CC:EBEO:2 CC:EBEO:2	Rebecca Wilson Linda Alsalihi	(202) 622-6040 (202) 622-6040
530	Education IRA	CC:EBEO:1(T)	Cathy Vohs	(202) 622-6030
531-537	Imposition of Accumulated Earnings Tax	CC:DOM:IT&A:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Baumgarten Michael A. Nixon Gtace Matuszeski	(202) 622-4950 (202) 622-7920 (202) 622-7920
	Factual Determinations	Appeals	Hotline	(202) 401-4154
541	Imposition of Personal Holding Company Tax	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850
542	Definition of Personal Holding Company	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850
543	Personal Holding Company Income	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850
544	Rules for Determining Stock Ownership	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850
545	Undistributed Personal Holding Company Income	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850
546	Income Not Placed on Annual Basis	CC:DOM:P&SI:5 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Reaman David C. Fegan William D. Hussey	(202) 622-3040 (202) 622-7860 (202) 622-7850

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547	Deduction for Deficiency Dividends	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
551-558	Foreign Personal Holding Companies	CC:INTL:2	Philip Garlett	(202) 622-3840
561-565	Definition of Deduction for Dividends Paid	CC:DOM:IT&A:5	Peter Baumgarten	(202) 622-4950
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
	RIC's and REIT's	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
581	Definition of Bank	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
582	Bad Debts, Losses, and Gains with Respect to Securities Held by Financial Institutions	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
	Traditional Rule for Bond Losses of Foreign Banks	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
584	Common Trust Funds	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
585	Reserves for Losses on Loans of Banks	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
586 (Repealed)	Reserves for Losses on Loans of Small Business Investment Companies, Etc.	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
591	Deduction for Dividends Paid on Deposits	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
593	Reserves for Losses on Loans	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
594	Alternative Tax for Mutual Savings Banks Conducting Life Insurance Business	CC:DOM:FI&P:4	Bill Sullivan	(202) 622-3997
		CC:DOM:FI&P:4	Mark Smith	(202) 622-3970
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
595 (Repealed)	Foreclosure on Property Securing Loans	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870

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596 (Repealed)	Limitation on Dividends Received Deduction	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
597 (New)	Treatment of Transactions in Which Federal Financial Assistance Provided	CC:DOM:FI&P:3	Steve Glickstein	(202) 622-3900
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Marsha A. Sabin	(202) 622-7870
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
597 (Repealed)	FSLIC Financial Assistance	CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
611	Allowance of Deductions for Depletion	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
	Timber Depletion	CC:DOM:P&SI:6	Harold Burghart	(202) 622-3110
612	Basis for Cost Depletion	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
613	Percentage Depletion	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
613A	Limitations on Percentage Depletion in Case of Oil and Gas Wells	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
614	Definition of Property	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
616	Development Expenditures	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
617	Deduction and Recapture of Certain Mining Exploration Expenditures	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
621	Payments to Encourage Exploration, Development, and Mining for Defense Purposes	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
631	Gain or Loss in the Case of Coal or Domestic Iron Ore	CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
	Gain or Loss in the Case of Timber	CC:DOM:P&SI:6	Harold Burghart	(202) 622-3110
636	Income Tax Treatment of Mineral Production Payments	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
638	Continental Shelf Areas	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
641	Imposition of Tax	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860

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642	Special Rules for Credits and Deductions	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
642(c)(5)	Definition of Pooled Income Fund	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:1	Dianna Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
643	Definitions Applicable to Subparts A, B, C, and D	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
644 (Repealed)	Special Rule for Gain on Property Transferred to Trust at Less Than Fair Market Value	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
644	Taxable Year of Trusts	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
646	Certain Revocable Trusts Treated as Part of Estate	CC:DOM:P&SI:1	Dianna Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
651	Deduction for Trusts Distributing Current Income Only	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
652	Inclusion of Amounts in Gross Income of Beneficiaries of Trusts Distributing Current Income Only	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
661	Deduction for Estates and Trusts Accumulating Income or Distributing Corpus	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
662	Inclusion of Amounts in Gross Income of Beneficiaries of Estates and Trusts Accumulating Income or Distributing Corpus	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860

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663	Special Rules Applicable to Sections 661 and 662	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
664	Charitable Remainder Trusts	CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:P&SI:1	Dianna Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:4	Fran Schafer	(202) 622-3090
		CC:DOM:P&SI:3	Jeff Erickson	(202) 622-3070
665	Definitions Applicable to Subpart D	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
666	Accumulation Distribution Allocated to Preceding Years	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
667	Treatment of Amounts Deemed Distributed by Trust in Preceding Year	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
668	Interest Charge on Accumulation Distributions From Foreign Trusts	CC:INTL:6	Bill Yates	(202) 622-3880
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
671	Deductions, and Credits Attributable to Grantors and Others as Substantial Owners	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:INTL:3	Grace Fleeman	(202) 622-3850
672	Definitions and Rules	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
672(f)	Foreign Grantors of Trusts	CC:INTL:3	Grace Fleeman	(202) 622-3850
		CC:INTL	Charles Saverude	(202) 622-3810
673	Reversionary Interests	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860

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674	Power to Control Beneficial Enjoyment	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
675	Administrative Powers	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
676	Power to Revoke	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
677	Income for Benefit of Grantor	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
678	Person Other Than Grantor Treated as Substantial Owner	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
679	Foreign Trust Having one or more U.S. Beneficiaries	CC:INTL:6	Bill Yates	(202) 622-3880
		CC:INTL:6	Elizabeth Karzon	(202) 622-3880
681	Limitation on Charitable Deduction	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
682	Income of an Estate or Trust in Case of Divorce, etc.	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
683	Use of Trust as an Exchange Fund	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
684	Recognition of Gain on Certain Transfers to Certain Foreign Trusts and Estates	CC:INTL:6	Elizabeth Karzon	(202) 622-3880
685	Treatment of Funeral Trusts	CC:DOM:P&SI:1	Matthew Lay	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860

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691	Recipients of Income in Respect of Decedents	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
692	Income Taxes of Members of Armed Forces on Death	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
701	Partners, Not Partnership, Subject to Tax	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
	Determination of Fair Market Value	Appeals	Hotline	(202) 401-4154
702	Income and Credits of Partner	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
703	Partnership Computations	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
704	Partner's Distributive Share	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
705	Determination of Basis of Partner's Interest	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
706	Taxable Year of Partner and Partnership	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
706(b)	Adoption of Taxable Year	CC:DOM:IT&A:9	Charles Strickland	(202) 622-5010
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920

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707	Transactions Between Partner and Partnership	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
708	Continuation of Partnership	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
709	Treatment of Organization and Syndication Fees	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
721	Nonrecognition of Gain or Loss on Contribution	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
721 (c)		CC:INTL:4	Philip Tretiak	(202) 622-3860
722	Basis of Contributing Partner's Interest	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
723	Basis of Property Contributed to Partnership	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
724	Character of Gain or Loss on Contributed Unrealized Receivables, Inventory Items, and Capital Loss Property	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
731	Extent of Recognition of Gain or Loss on Distribution	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840

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732	Basis of Distributed Property Other Than Money	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
733	Basis of Distributee Partner's Interest	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
734	Optional Adjustment to Basis of Undistributed Partnership Property	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
735	Character of Gain or Loss on Disposition of Distributed Property	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
736	Payment to a Retiring Partner or a Deceased Partner's Successor in Interest	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
737	Recognition of Pre-Contribution Gain in Case of Certain Distributions to Contributing Partner	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
741	Recognition and Character of Gain or Loss on Sale or Exchange	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
742	Basis of Transferee Partner's Interest	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
743	Optional Adjustment to Basis of Partnership Property	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840

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751	Unrealized Receivables and Inventory Items	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
751(c)	Gain from Disposition of Interest in Oil or Gas Property	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
752	Treatment of Certain Liabilities	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
753	Partner Receiving Income in Respect of Decedent	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
754	Manner of Electing Optional Adjustment to Basis of Partnership Property	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
755	Rules for Allocation of Basis	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
761	Terms Defined	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
771	Application of Subchapter to Electing Large Partnerships	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
772	Simplified Flow-Through	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
773	Computations at Partnership Level	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
774	Other Modifications	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
775	Electing Large Partnership Defined	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860

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776	Special Rules for Partnerships Holding Oil and Gas Properties	CC:DOM:P&SI:1 CC:DOM:P&SI:2 CC:DOM:P&SI:3 CC:DOM:FS:P&SI	Dianna Miosi Arthur Ernst William P. O'Shea Ron Buch	(202) 622-3050 (202) 622-3060 (202) 622-3070 (202) 622-7860
777	Regulations	CC:DOM:P&SI:1 CC:DOM:P&SI:2 CC:DOM:P&SI:3	Dianna Miosi Arthur Ernst William P. O'Shea	(202) 622-3050 (202) 622-3060 (202) 622-3070
801	Tax Imposed (Insurance Companies)	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
803	Life Insurance Gross Income	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
804	Life Insurance Deductions	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
805	General Deductions	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
806	Small Life Insurance Company Deduction	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
807	Rules for Certain Reserves	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
808	Policyholder Dividends Deduction	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
809	Reduction in Certain Deductions of Mutual Life Insurance Companies	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
810	Operations Loss Deduction	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
811	Accounting Provisions	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
812	Definition of Company's Share and Policyholders' Share	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
813	Foreign Life Insurance Companies	CC:DOM:FI&P:4 CC:INTL:5 CC:DOM:FS:FI&P	Donald Drees Roger Brown Nancy V. Knapp	(202) 622-3970 (202) 622-3870 (202) 622-7870
814	Contiguous Country Branches of Domestic Life Insurance Companies	CC:DOM:FI&P:4 CC:INTL:5 CC:DOM:FS:FI&P	Donald Drees Roger Brown Nancy V. Knapp	(202) 622-3970 (202) 622-3870 (202) 622-7870
815	Distributions to Shareholders from pre-1984 Policyholders Surplus Account	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
816	Life Insurance Company Defined	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
817	Treatment of Variable Contracts	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870

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817A	Special Rules for Modified Guaranteed Contracts	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Mark Smith Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-3970 (202) 622-7870
818	Other Definitions and Special Rules	CC:DOM:FS:FI&P	Nancy V. Knapp	(202) 622-7870
821 (Repealed)	Tax on Mutual Insurance Companies to Which Part II Applies	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Mark Smith Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-3970 (202) 622-7870
823 (Repealed)	Determination of Statutory Underwriting Income or Loss	CC:DOM:FS:FI&P	Nancy V. Knapp	(202) 622-7870
824 (Repealed)	Adjustments to Provide Protection Losses	CC:DOM:FS:FI&P	Nancy V. Knapp	(202) 622-7870
825 (Repealed)	Unused Loss Deduction	CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Mark Smith Nancy V. Knapp	(202) 622-3970 (202) 622-7870
831	Tax on Insurance Companies Other Than Life Insurance Companies	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
832	Insurance Company Taxable Income	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
833	Treatment of Blue Cross & Blue Shield Organizations	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
834	Determination of Taxable Investment Income	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
835	Election by Reciprocal	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
841	Credit for Foreign Taxes	CC:INTL:5 CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Roger Brown Donald Drees Mark Smith Nancy V. Knapp	(202) 622-3870 (202) 622-3970 (202) 622-3970 (202) 622-7870
842	Foreign Companies Carrying on Insurance Business	CC:INTL:5 CC:INTL:6 CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Roger Brown Elizabeth Karzon Donald Drees Mark Smith Nancy V. Knapp	(202) 622-3870 (202) 622-3880 (202) 622-3970 (202) 622-3970 (202) 622-7870
843	Annual Accounting Period	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Mark Smith Nancy V. Knapp	(202) 622-3970 (202) 622-3970 (202) 622-7870
844	Special Loss Carryover Rules	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Mark Smith Nancy V. Knapp	(202) 622-3970 (202) 622-3970 (202) 622-7870
845	Certain Reinsurance Agreements	CC:INTL:5 CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Roger Brown Donald Drees Mark Smith Nancy V. Knapp	(202) 622-3870 (202) 622-3970 (202) 622-3970 (202) 622-7870
846	Discounted Unpaid Losses Defined	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Mark Smith Nancy V. Knapp	(202) 622-3970 (202) 622-3970 (202) 622-7870

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847	Special Estimated Tax Payments	CC:DOM:FI&P:4	Donald Drees	(202) 622-3970
		CC:DOM:FI&P:4	Mark Smith	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy V. Knapp	(202) 622-7870
848	Capitalization of Certain Policy Acquisition Expenses	CC:DOM:FI&P:4	Mark Smith	(202) 622-3970
		CC:DOM:FI&P:4	Gary Geisler	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy V. Knapp	(202) 622-7870
851	Definition of Regulated Investment Company	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
852	Taxation of Regulated Investment Companies and Their Shareholders	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:INTL:3	Seth Goldstein	(202) 622-3810
853	Foreign Tax Credit Allowed to Shareholders	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
854	Limitations Applicable to Dividends Received From Regulated Investment Company	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
855	Dividends Paid by Regulated Investment Company After Close of Taxable Year	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
856	Definition of Real Estate Investment Trust	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
857	Taxation of Real Estate Investment Trusts and Their Beneficiaries	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
858	Dividends Paid by Real Estate Investment Trust After Close of Taxable Year	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
859	Adoption of Annual Accounting Period	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
860	Deduction for Deficiency Dividends	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
860A	Taxation of REMIC's	CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870

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860B	Taxation of Holders of Regular Interests	CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Marshall Feiring Roger E. Wade	(202) 622-3930 (202) 622-7870
860C	Taxation of Residual Interests	CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Marshall Feiring Roger E. Wade	(202) 622-3930 (202) 622-7870
860D	REMIC Defined	CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Marshall Feiring Roger E. Wade	(202) 622-3930 (202) 622-7870
860E	Treatment of Income in Excess of Daily Accruals on Residual Interests	CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Marshall Feiring Roger E. Wade	(202) 622-3930 (202) 622-7870
860F	Other Rules	CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Marshall Feiring Roger E. Wade	(202) 622-3930 (202) 622-7870
860G	Other Definitions and Special Rules	CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Marshall Feiring Roger E. Wade	(202) 622-3930 (202) 622-7870
860 H-L	Taxation of FASITS	CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Marshall Feiring David Meyer Roger E. Wade	(202) 622-3930 (202) 622-3960 (202) 622-7870
861-864	Part I. Determination of Sources of Income	CC:INTL:3 CC:INTL:3 CC:INTL CC:INTL:6	Irwin Halpern David Bergkuist Charles Saverude Anne Shelburne	(202) 622-3850 (202) 622-3850 (202) 622-3810 (202) 622-3880
	Transportation Income	CC:INTL:6 CC:INTL:6	Patricia Bray Alexandra Coates	(202) 622-3880 (202) 622-3880
	Computation of Taxable Income from Sources Within the United States and From Other Sources and Activities	CC:INTL	Charles Saverude	(202) 622-3810
863(b)	Income Partly from Within and Partly from Without U.S.	CC:INTL:6	Anne Shelburne	(202) 622-3880
864(b)(2)	Definition of Trading in Stocks, Securities or Commodities	CC:INTL:5 CC:INTL:5	Paul Epstein Milton Cahn	(202) 622-3870 (202) 622-3870
864(c)(6)	Deferred Effectively Connected Income	CC:INTL CC:INTL:6	Elizabeth Karzon Charles Saverude	(202) 622-3880 (202) 622-3810
864(c)(7)	Treatment	CC:INTL:5 CC:INTL	Paul Epstein Charles Saverude	(202) 622-3870 (202) 622-3810
864(d)	Factoring Income	CC:INTL:2	Phyllis Marcus	(202) 622-3840
865	Source Rules for Personal Property Sales	CC:INTL	Seth Goldstein	(202) 622-3810
865(j)(i)	Loss Allocation	CC:INTL	Seth Goldstein	(202) 622-3810
	Part II. Nonresident Aliens and Foreign Corporations			
871(h)	Tax on Interest of Nonresident Alien Individuals	CC:INTL:2 CC:INTL:2	Carl Cooper Philip Garlett	(202) 622-3840 (202) 622-3840
872	Gross Income	CC:INTL:6	Trina Dang	(202) 622-3880
873	Deductions	CC:INTL:6	Margaret Fung	(202) 622-3880

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874	Allowance for Deductions and Credits	CC:INTL:6	Margaret Fung	(202) 622-3880
875	Partnerships; Beneficiaries of Estates or Trusts	CC:INTL:6 CC:DOM:P&SI:2	Trina Dang Arthur Ernst	(202) 622-3880 (202) 622-3060
876	Alien Residents of Puerto Rico, Guam, American Samoa, or the Northern Mariana Islands	CC:INTL:1	Edward Williams	(202) 874-1490
877	Expatriation of U.S. Citizens & Residents	CC:INTL:6 CC:INTL:6	Trina Dang Bill Yates	(202) 622-3880 (202) 622-3880
879	Tax Treatment of Certain Community Income in the Case of Nonresident Alien Individuals	CC:INTL:6	Bill Yates	(202) 622-3880
881	Foreign Corporations	CC:INTL:6 CC:INTL:2 CC:INTL:2	Steven Musher Carl Cooper Philip Garlett	(202) 622-3880 (202) 622-3840 (202) 622-3840
881(c)	Repeal of Tax on Interest of Foreign Corporations Recieved from Certain Portfolio Debt Investments	CC:INTL:2 CC:INTL:2	Carl Cooper Philip Garlett	(202) 622-3840 (202) 622-3840
882(c)	Allowance of Deductions and Credits	CC:INTL:5 CC:INTL:5	Jeffrey Dorfman Paul Epstein	(202) 622-3870 (202) 622-3870
883	Reciprocal Shipping Exemption	CC:INTL:6	Patricia Bray	(202) 622-3880
884	Branch Profits Tax	CC:INTL:6	Elizabeth Karzon	(202) 622-3880
887	Tax on Gross Transportation Income of Nonresident Aliens & Foreign Corporations	CC:INTL:6	Patricia Bray	(202) 622-3880
891	Doubling of Rates of Tax on Citizens and Corporations of Certain Foreign Countries	CC:INTL:2	Phyllis Marcus	(202) 622-3840
892	Income of Foreign Governments and of International Organizations	CC:INTL:3	David Juster	(202) 622-3850
893	Compensation of Employees of Foreign Governments or International Organizations	CC:INTL:3	David Juster	(202) 622-3850
894	Income Affected by Treaty	CC:INTL:6 CC:INTL:6 CC:INTL:2 CC:INTL:2 CC:INTL:6 CC:INTL:3	Elizabeth Karzon Steven Musher Philip Garlett Phyllis Marcus Anne Shelburne Grace Fleeman	(202) 622-3880 (202) 622-3880 (202) 622-3840 (202) 622-3840 (202) 622-3880 (202) 622-3850
894(e)	Treaty Payments to Hybrid Entities	CC:INTL:6	Elizabeth Karzon	(202) 622-3880
	Carribean Basin Initiative	CC:INTL:1	Ricardo Cadenas	(202) 874-1490
895	Income Derived by a Foreign Central Bank of Issue from Obligations of the United States or from Bank Deposits	CC:INTL:2	Phyllis Marcus	(202) 622-3840

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896	Adjustment of Tax on Nationals, Residents, and Corporations of Certain Foreign Countries	CC:INTL:2	Phyllis Marcus	(202) 622-3840
897	Disposition of Investment in United States Real Property	CC:INTL:4	Robert Lorence	(202) 622-3860
		CC:INTL:4	Sharon Bomgardner	(202) 622-3860
		CC:INTL:4	Charles Besecky	(202) 622-3860
		CC:INTL	Charles Saverude	(202) 622-3810
898(d)	Taxable Year of Certain Foreign Corporations	CC:INTL:2	Phyllis Marcus	(202) 622-3840
901	Creditability of Foreign Taxes	CC:INTL:3	Barbara Felker	(202) 622-3850
		CC:INTL:3	Irwin Halpern	(202) 622-3850
		CC:INTL:3	Paul Manning	(202) 622-3850
		CC:INTL:3	Joan Thomsen	(202) 622-3850
902	Deemed Paid Foreign Tax Credit	CC:INTL:3	Grace Fleeman	(202) 622-3850
		CC:INTL:3	Barbara Felker	(202) 622-3850
903	Creditability of Foreign Taxes	CC:INTL:3	Barbara Felker	(202) 622-3850
		CC:INTL:3	Irwin Halpern	(202) 622-3850
		CC:INTL:3	Paul Manning	(202) 622-3850
		CC:INTL:3	Joan Thomsen	(202) 622-3850
904	Limitation on Credit	CC:INTL:3	Barbara Felker	(202) 622-3850
		CC:INTL:3	Irwin Halpern	(202) 622-3850
905	Applicable Rules	CC:INTL:3	Barbara Felker	(202) 622-3850
		CC:INTL:3	Joan Thomsen	(202) 622-3850
		CC:INTL:3	Paul Manning	(202) 622-3850
906	Nonresident Alien Individuals & Foreign Corporations	CC:INTL:3	Irwin Halpern	(202) 622-3850
907	Special Rules in Case of Foreign Oil and Gas Income	CC:INTL:3	Barbara Felker	(202) 622-3850
		CC:INTL:3	Paul Manning	(202) 622-3850
		CC:INTL:6	Elizabeth Beck	(202) 622-3880
		CC:INTL	Emron Pratt	(202) 622-3810
908	Reduction of Credit for Participation in or Cooperation With an International Boycott	CC:INTL:3	Irwin Halpern	(202) 622-3850
911-913	Subpart B. Earned Income of Citizens or Nonresident of United States	CC:INTL:2	Lilo Hester	(202) 622-3840
		CC:INTL:2	Philip Garlett	(202) 622-3840
921-927	Subpart C. Taxation of Foreign Sales Corporations	CC:INTL	Jacob Feldman	(202) 622-3810
		CC:INTL:6	Elizabeth Beck	(202) 622-3880
		CC:INTL:6	Margaret Fung	(202) 622-3880
931-935	Subpart D. Possessions of the United States	CC:INTL:1	Ricardo Cadenas	(202) 874-1490
		CC:INTL:1	Edward Williams	(202) 874-1490
	Virgin Islands	CC:INTL:1	Ricardo Cadenas	(202) 874-1490
		CC:INTL:1	Edward Williams	(202) 874-1490
	Guam, Samoa, Northern Mariana Islands	CC:INTL:1	Ricardo Cadenas	(202) 874-1490
	Puerto Rico	CC:INTL:1	Ricardo Cadenas	(202) 874-1490

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936	Puerto Rico and Possession Tax Credit	CC:INTL CC:INTL:6	Jacob Feldman Margaret Fung	(202) 622-3810 (202) 622-3880
936(d)(2)	Definitions of Qualified Possession Source Investment Income	CC:INTL CC:INTL:6 CC:INTL:6	Jacob Feldman Elizabeth Beck Margaret Fung	(202) 622-3810 (202) 622-3880 (202) 622-3880
936(d)(4)	Investment in Qualified Caribbean Basin Countries	CC:INTL:1	Edward Williams	(202) 874-1490
951-964	Subpart F. Controlled Foreign Corporations	CC:INTL:2 CC:INTL:2	Phyllis Marcus Valerie Mark	(202) 622-3840 (202) 622-3840
952(c)	Income Defined	CC:INTL:2 CC:INTL:2	Valerie Mark Phyllis Marcus	(202) 622-3840 (202) 622-3840
953	Insurance Income	CC:INTL:2 CC:INTL:2	Valerie Mark Philip Garlett	(202) 622-3840 (202) 622-3840
953(d)	Elections	CC:INTL:2	Valerie Mark	(202) 622-3840
954(c)	Foreign Personal Holding Company Income	CC:INTL:2 CC:INTL:2	Phyllis Marcus Valerie Mark	(202) 622-3840 (202) 622-3840
955	Withdrawal of Previously Excluded Subpart F Income From Qualified Investment	CC:INTL:2	Phyllis Marcus	(202) 622-3840
956	Investment in U.S. Property	CC:INTL:2 CC:INTL:2	Phyllis Marcus Valerie Mark	(202) 622-3840 (202) 622-3840
959	Exclusions from Gross Income of Previously Taxed Earnings and Profits	CC:INTL:2	Valerie Mark	(202) 622-3840
960	Foreign Taxes Deemed Paid	CC:INTL:3 CC:INTL:3	Grace Fleeman Barbara Felker	(202) 622-3850 (202) 622-3850
961	Adjustments to Basis of Stock in Controlled Foreign Corporations and of Other Property	CC:INTL:2	Phyllis Marcus	(202) 622-3840
962	Election by Individuals to be Subject to Tax at Corporate Rates	CC:INTL:3	Grace Fleeman	(202) 622-3850
964	Earnings and Profits	CC:INTL:3 CC:INTL:3	Grace Fleeman Barbara Felker	(202) 622-3850 (202) 622-3850
970-971	Subpart G. Export Trade Corporations	CC:INTL:2	Phyllis Marcus	(202) 622-3840
982	Subpart I. Admissibility of Documentation Maintained in Foreign Countries	CC:INTL:1 CC:INTL:1	Edward Williams Bob Burns	(202) 874-1490 (202) 874-1490
985	Functional Currency	CC:INTL:5 CC:INTL:5	Jeffrey Dorfman Howard Weiner	(202) 622-3870 (202) 622-3870
	Change In Accounting Method	CC:DOM:IT&A:9	Charles Strickland	(202) 622-5010
986	Currency-Foreign Corporations and Foreign Taxes	CC:INTL:3 CC:INTL:5	Barbara Felker Jeffrey Dorfman	(202) 622-3850 (202) 622-3870

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987	Currency-Branch Transactions	CC:INTL:5	Howard Weiner	(202) 622-3870
988	Currency-Transactions	CC:INTL:5	Jeff Dorfman	(202) 622-3870
		CC:INTL:5	Roger Brown	(202) 622-3870
		CC:INTL:5	Paul Epstein	(202) 622-3870
989	Currency-Definitions and Special Rules	CC:INTL:5	Jeffrey Dorfman	(202) 622-3870
		CC:INTL:5	Paul Epstein	(202) 622-3870
991-994	Part V. Domestic International Sales Corporations	CC:INTL	Jacob Feldman	(202) 622-3810
	Subpart A. Treatment of Qualifying Sales Corporations	CC:INTL	Charles Saverude	(202) 622-3810
995-997	Subpart B. Treatment of Distributions to Shareholders	CC:INTL	Jacob Feldman	(202) 622-3810
999	Part V. International Boycott Determinations (Miscellaneous Provisions Concerning Foreign Corporations)	CC:INTL	Jacob Feldman	(202) 622-3810
1001	Determination of Amount and Recognition of Gain or Loss	CC:DOM:IT&A:3	Catherine Prohofsky	(202) 622-4930
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
	Modifications of Debt Instruments	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Tom Preston	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:2	Susan Baker	(202) 622-3930
	Determination of Fair Market Value	Appeals	Hotline	(202) 401-4154
1011	Adjusted Basis for Determining Gain or Loss	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
		CC: DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
1011(b)	Bargain Sales to a Charitable Organization	CC:DOM:IT&A:3	Catherine Prohofsky	(202) 622-4930
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
1012	Basis of Property--Cost	CC:DOM:IT&A:3	Susan Kassell	(202) 622-4930
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
1013	Basis of Property Included in Inventory	CC:DOM:IT&A:7	Cheryl Oseekey	(202) 622-4970
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
1014	Basis of Property Acquired from a Decedent	CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850

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1015	Basis of Property Acquired by Gifts and Transfers in Trust	CC:DOM:P&SI:1 CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:P&SI:4 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Diana K. Miosi Donna Young Arthur Ernst Frances Schafer Andrea S. Tucker John D. MacEachen	(202) 622-3050 (202) 622-3070 (202) 622-3060 (202) 622-3090 (202) 622-7840 (202) 622-7850
1016	Adjustments to Basis	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Susan Kassell James Atkinson Andrea Tucker John D. MacEachen	(202) 622-4930 (202) 622-4950 (202) 622-7840 (202) 622-7850
1016a	Adjustments to Basis	CC:INTL:2	Lilo Hester	(202) 622-3840
1016(a)(1)	Expenditures, Receipts, Losses, and Other Items Chargeable to Capital Account	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	Karin Gross Susan T. Mosley	(202) 622-4930 (202) 622-7920
1016(a)(2)	Depreciation, Obsolescence, Amortization and Depletion since February 28, 1913	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Andrea S. Tucker	(202) 622-3110 (202) 622-7840
1016(a)(3)	Property Acquired Before and After February 28, 1913	CC:DOM:IT&A:5 CC:DOM:FS:IT&A	Karin Gross Susan T. Mosley	(202) 622-4930 (202) 622-7920
1016(a)(4)	Stock, the Basis of Which was Affected by Tax-Free Distribution	CC:DOM:CORP:4 CC:DOM:FS:CORP	Vicki Hyche George R. Johnson	(202) 622-7520 (202) 622-7930
1016(a)(5)	Bonds Having Disallowance of Amortizable Bond Premiums	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Alan B. Munro Bill Coppersmith William E. Blanchard Roger E. Wade	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870
1016(a)(6)	Municipal Bonds Defined in Section 75(b)	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Rebecca Harrigal Sunita Lough Marsha A. Sabin	(202) 622-3980 (202) 622-7870 (202) 622-7870
1016(a)(7)	Sale of Residence	CC:DOM:IT&A:1 CC:DOM:FS:IT&A	Donna Welch Susan T. Mosley	(202) 622-4910 (202) 622-7920
1016(a)(8)	Property Pledged to Secure Commodity Credit Loans	CC:DOM:IT&A:3 CC:DOM:FS:IT&A	Karin Gross Susan T. Mosley	(202) 622-4930 (202) 622-7920
1016(a)(11)	Deductions Disallowed Under Section 268 (Resale of and with Unharvested Crops)	CC:DOM:IT&A:3 CC:DOM:FS:IT&A	Karin Gross Susan T. Mosley	(202) 622-4930 (202) 622-7920
1016(a)(13)	Adjustments to Basis	CC:INTL:2	Lilo Hester	(202) 622-3840
1016(a)(14)	Effect of Section 174(b)(1) Elections on Basis	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Lisa J. Shuman Leslie H. Finlow Lori C. Gardner	(202) 622-3120 (202) 622-7860 (202) 622-7840
1016(a)(16)	Evidence of Indebtedness as to Extent of Adjustments Required Under Section 811(b)	CC:DOM:FI&P:4 CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Bill Sullivan Barry Landau Nancy V. Knapp	(202) 622-3997 (202) 622-3970 (202) 622-7870
1016(a)(16) (Repealed)	Deferred Expenses Under Section 177	CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Elizabeth A. Handler Roger E. Wade	(202) 622-7870 (202) 622-7870

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1016(a)(17)	Stock of, and Indebtedness Owing, Shareholders of an Electing Small Business Corporation	CC:DOM:P&SI:1	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3080
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
1016(a)(19)	Amounts Allowed as Deductions for Payments Under Section 1253(d)(2)	CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
1016(a)(22)	Section 1059	CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
1017	Discharge of Indebtedness	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
1018 (Repealed)	Adjustment of Capital Structure Before September 22, 1938 Exchanges--S.E.C. Orders (Repealed)	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1019	Property on Which Lessee Has Made Improvements	CC:DOM:IT&A:6	Ed Schwartz	(202) 622-4960
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
1021	Sale of Annuities	CC:DOM:FI&P:4	Donald Drees	(202) 622-3970
		CC:DOM:FI&P:4	Mark Smith	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy V. Knapp	(202) 622-7870
1031	Exchange of Property Held for Productive Use or Investment	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
1031(a)	Exchanges of Personal Property	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
1031(a)(3)	Deferred Exchanges	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
1032	Exchange of Stock for Property	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
1033	Involuntary Conversions	CC:DOM:IT&A:5	George Wright	(202) 622-4950
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
1033(g)	Sales or Exchanges to Implement Microware Relocation Policy	CC:DOM:IT&A:5	Doug Fahey	(202) 622-4950
1034 (Repealed)	Rollover of Gain on Sale or Exchange of Principal Residence	CC:DOM:IT&A:6	Debra Carlisle	(202) 622-4960
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920

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1035	Certain Exchanges of Insurance Policies	CC:DOM:FI&P:1	David Auclair	(202) 622-4910
		CC:DOM:FI&P:4	Mark Smith	(202) 622-3970
		CC:DOM:FS:FI&P	Nancy V. Knapp	(202) 622-7870
1036	Stock for Stock of Same Corporation	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
1037	Certain Exchanges of United States Obligations	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1038	Certain Reacquisitions of Real Property	CC:DOM:IT&A:3	Catherine Prohofsky	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1038 (e)	Reacquisition of Residence if not Recognized Under Section 121	CC:DOM:IT&A:6	Ed Schwartz	(202) 622-4960
1039 (Repealed)	Certain Sales of Low-Income Housing Projects	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
1040	Transfer of Certain Farm, etc., Real Property	CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1041	Transfers of Property Between Spouses or Incident to Divorce	CC:DOM:IT&A:6	Ed Schwartz	(202) 622-4960
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
1042	Sale of Stock to Stock Ownership Plans or Certain Cooperatives	CC:EBEO:5	John Ricotta	(202) 622-6070
		CC:EBEO:7(FS)	Branch Contact	(202) 622-6090
1043	Sale of Property to Comply with Conflict of Interest Requirements	CC:DOM:IT&A:5	Douglas Fahey	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1044	Rollover of Publicly Traded Securities Gain into Specialized Small Business Investment Companies	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
1045	Rollover of Gain From Qualified Small Business Stock to Another Qualified Small Business Stock	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7910
1051	Property Acquired During Affiliation	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
1052	Basis Established by the Revenue Act of 1932 or 1934 or by the Internal Revenue Code of 1939	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1053	Property Acquired Before March 1, 1913	CC:DOM:IT&A:5	John Fischer	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920

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1054	Certain Stock of Federal National Mortgage Association	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1055	Redeemable Ground Rents	CC:DOM:IT&A:5	Kim Koch	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1056	Basis Limitation for Player Contracts Transferred in Sale of a Franchise	CC:DOM:IT&A:5	Jim Roy	(202) 622-4950
		CC:DOM:FS:IT&A	Joyce C. Albro	(202) 622-7920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1058	Transfer of Securities Under Certain Agreements	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1059	Corporate Shareholder's Basis in Stock Reduced by Non-taxed Portion of Extraordinary Dividends	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
1059(e)	Special Rules for Certain Distributions	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
1059A	Limitation on Taxpayer's Basis or Inventory Cost in Property Imported from Related Persons	CC:INTL:6	Steve Musher	(202) 622-3880
		CC:INTL:6	Alexandria Coates	(202) 622-3880
1060	Special Allocation Rules for Certain Asset Acquisitions	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1071	Gain from Sale or Exchange to Effectuate Policies of Federal Communications Commission	CC:DOM:IT&A:5	Douglas Fahey	(202) 622-4950
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
1081	Nonrecognition of Gain or Loss on Exchanges or Distributions in Obedience to Orders of Securities and Exchange Commission	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
1082	Basis for Determining Gain or Loss	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
1083	Definitions	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930

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1091	Loss from Wash Sales of Stock or Securities	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1091(a) & (d)	Relating to Straddles	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Robert B. Williams	(202) 622-3960
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1091(e)	Loss from Wash Sales Applicable to Short Sales	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1092	Straddles	CC:DOM:FI&P:3	Robert B. Williams	(202) 622-3960
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1101 (Repealed)	Distributions Pursuant to Bank Holding Company Act	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
1102 (Repealed)	Special Rules	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
1201	Alternative Tax For Corporations	CC:DOM:IT&A:3	Chris Kane	(202) 622-4930
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1202	50 Percent Exclusion for Gain from Certain Small Business Stock	CC:DOM:IT&A:3	Catherine Prohofsky	(202) 622-4930
1211	Limitation on Capital Losses	CC:DOM:IT&A:3	Chris Kane	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
1212	Capital Loss Carrybacks and Carryovers	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
1221	Capital Asset Defined	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
	Hedging	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	Robert B. Williams	(202) 622-3960
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
1222	Other Terms Relating to Capital Gains and Losses	CC:DOM:IT&A:3	Christie Jacobs	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920

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1223	Holding Period of Property	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1231	Property Used in the Trade or Business and Involuntary Conversions	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Susan T. Mosley	(202) 622-7920
	Timber	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:IT&A	Keith A. Aqui	(202) 622-7900
1231(c)	Recapture of Net Ordinary Loss	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1232 (Repealed)	Bonds and Other Evidences of Indebtedness	CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
	Determination of Fair Market Value	Appeals	Hotline	(202) 401-4154
1232(b)	Allocation in Case of Investment Units	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1233	Gains and Losses from Short Sales	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1234	Options to Buy or Sell	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1234A	Gains and Losses from Certain Terminations	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
	Determination of Fair Market Value	Appeals	Hotline	(202) 401-4154
1235	Sale or Exchange of Patents	CC:DOM:P&SI:7	Melissa C. Liquerman	(202) 622-3120
		CC:DOM:P&SI	Leslie H. Finlow	(202) 622-7860
		CC:DOM:P&SI:7	Roger Baker	(202) 622-3120
1236	Dealers in Securities	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Robert B. Williams	(202) 622-3960
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1237	Real Property Subdivided for Sale	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
1238 (Repealed)	Amortization in Excess of Depreciation	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830

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1239	Gain from Sale of Depreciable Property Between Certain Related Taxpayers	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Deborah Y. Clark	(202) 622-3110 (202) 622-7830
1241	Cancellation of Lease or Distributor's Agreement	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman Deborah Y. Clark	(202) 622-3040 (202) 622-7830
1242	Losses on Small Business Investment Company Stock	CC:DOM:P&SI:7 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	Christine Ellison William D. Hussey David Fegan	(202) 622-3120 (202) 622-7850 (202) 622-7860
1243	Loss on Small Business Investment Company	CC:DOM:P&SI:7 CC:DOM:FS:P&SI	Christine Ellison William D. Hussey	(202) 622-3120 (202) 622-7850
1244	Losses on Small Business Stock	CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:CORP:3 CC:DOM:P&SI:7 CC:DOM:FS:CORP	Vicki Hyche Vicki Hyche Victor Penico Christine Ellison Grid R. Glyer	(202) 622-7520 (202) 622-7540 (202) 622-7780 (202) 622-3120 (202) 622-7930
1245	Gain from Dispositions of Certain Depreciable Property	CC:DOM:P&SI:5 CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Susan Reaman Charles B. Ramsey Deborah Y. Clark	(202) 622-3040 (202) 622-3110 (202) 622-7830
1245(a)(3)	Section 1245 Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Deborah Y. Clark	(202) 622-3110 (202) 622-7830
1245(a)(5) (Repealed)	Section 1245 Recovery Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Deborah Y. Clark	(202) 622-3110 (202) 622-7830
1246	Gain on Foreign Investment Company Stock	CC:INTL:2	Gayle Novig	(202) 622-3840
1247	Election by Foreign Investment Companies to Distribute Income Currently	CC:INTL:2	Gayle Novig	(202) 622-3840
1248	Gain from Certain Sales or Exchanges of Stock in Certain Foreign Corporations	CC:INTL:4 CC:INTL:4	Philip Tretiak Robert Lorence	(202) 622-3860 (202) 622-3850
1249	Gain from Certain Sales or Exchanges of Patents, Etc., to Foreign Corporations	CC:INTL:4	Philip Tretiak	(202) 622-3860
1250	Gain from Dispositions of Certain Depreciable Realty	CC:DOM:P&SI:5 CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Susan Reaman Charles B. Ramsey Deborah Y. Clark	(202) 622-3040 (202) 622-3110 (202) 622-7830
1250(c)	Section 1250 Property	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Deborah Y. Clark	(202) 622-3110 (202) 622-7830
1252	Gain from Disposition of Farm Land	CC:DOM:IT&A:5 CC:DOM:FS:IT&A	Peter Baumgarten Maxine Woo	(202) 622-4950 (202) 622-7920
1253	Transfers of Franchises, Trademarks and Trade Names (Subchapter C Transfers)	CC:DOM:IT&A:5 CC:DOM:CORP:4 CC:DOM:CORP:5 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	George Wright Vicki Hyche Vicki Hyche Maxine Woo Michael A. Nixon	(202) 622-4950 (202) 622-7520 (202) 622-7540 (202) 622-7920 (202) 622-7920
	Method Change	CC:DOM:IT&A:8	Wendy MacDonald	(202) 622-4980

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1254	Gain from Disposition of Interest in Mineral Property	CC:DOM:P&SI:7	Joseph Makurath	(202) 622-3120
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
1255	Gain from Disposition of Section 126 Property	CC:DOM:P&SI:7	Mary Berman	(202) 622-3120
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
1256	Section 1256 Contracts Marked to Market	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Robert B. Williams	(202) 622-3960
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
1257	Disposition of Converted Wetlands or Highly Erodible Croplands	CC:DOM:IT&A:5	Jim Roy	(202) 622-4950
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
1258	Recharacterization of Gain from Certain Financial Transactions	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
1259	Constructive Sales Treatment for Appreciated Financial Positions	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
1271	Treatment of Amounts Received on Retirement or Sale or Exchange of Debt Instruments	CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1272	Current Inclusion in Income of Original Issue Discount	CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1273	Determination of Amount of Original Issue Discount	CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1274	Determination of Issue Price in the Case of Certain Debt Instruments Issued for Property	CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1274A	Special Rules for Certain Transactions Where Stated Principal Amount Does Not Exceed $2,800,000	CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1275	Other Definitions and Special Rules	CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870

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1276	Disposition Gain Representing Accrued Market Discount Treated as Ordinary Income	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1277	Deferral of Interest Deduction Allocable to Accrued Market Discount	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1278	Definitions and Special Rules	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1281	Current Inclusion in Income of Discount on Certain Short-term Obligations	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1282	Deferral of Interest Deduction Allocable to Accrued Discount	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1283	Definitions and Special Rules	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1286	Tax Treatment of Stripped Bonds	CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1287	Denial of Capital Gain Treatment for Gains on Certain Obligations not in Registered Form	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1288	Treatment of Original Issue Discount in Tax Exempt Obligations	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
1291-1297	Interest on Tax Deferral	CC:INTL:2	Gayle Novig	(202) 622-3840
1301	Average of Farm Income	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Maxine M. Woo	(202) 622-7920
1302-1305 (Repealed)	Income Averaging	CC:DOM	Staff Contact	(202) 622-4500

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1311-1314	Mitigation Provisions	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
1341	Computation of Tax Where Taxpayer Restores Substantial Amount Held Under Claim of Right	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	O. Russ Pirfo	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Joyce Albro	(202) 622-7920
1351	Treatment of Recoveries of Foreign Expropriation Losses	CC:INTL:3	Paul Manning	(202) 622-3850
1361	S Corporation Defined	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1362	Election; Revocation; Termination	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna M. Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1363	Effect of Election on Corporation	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1363(d)	Recapture of LIFO Benefits	CC:DOM:IT&A:7	Jennifer Nuding	(202) 622-4970
		CC:DOM:IT&A:7	Dwight Mersereau	(202) 622-4970
		CC:DOM:FS:IT&A	John. L. Trevey, Jr.	(202) 622-7920
1366	Pass-thru of Items to Shareholders	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1367	Adjustments to Basis of Stock of Shareholders, etc.	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1368	Distributions	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1371	Coordination with Subchapter C	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860

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1372	Partnership Rules to Apply for Fringe Benefits Purposes	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1373	Foreign Income	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1374	Tax Imposed on Certain Built-in Gains	CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
1375	Tax Imposed When Passive Investment Income of Corporation Having Subchapter C Earnings and Profits Exceeds 25 Percent of Gross Receipts	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1377	Definitions and Special Rule	CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
1378	Taxable Years of S Corporation	CC:DOM:IT&A:9	Robert Weiss	(202) 622-5010
		CC:DOM:FS:IT&A	Martin L. Osborne	(202) 622-7900
		CC:DOM:FS:IT&A	Daniel A. Cassano	(202) 622-7920
1379	Transitional Rules on Enactment	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1381	Organizations to Which Part Applies	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1382	Taxable Income of Cooperatives	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1383	Computation of Tax Where Cooperative Redeems Nonqualified Written Notices or Allocation of Nonqualified Per-Unit Retain Certificates	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1385	Amounts Includible in Patron's Gross Income	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1388	Definitions: Special Rules (Co-Ops)	CC:DOM:P&SI:5	Susan Reaman	(202) 622-3040
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
1391-1393	Designation of Empowerment Zones	CC:DOM:P&SI:6	Charles B. Ramsey	(202) 622-3110
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
1394	Tax-Exempt Enterprise Facility Bonds	CC:DOM:FI&P:5	Rebecca Harrigal	(202) 622-3980

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1396-1397	Empowerment Zone Employment Credit; Other Definitions	CC:EBEO:4	Robert Wheeler	(202) 622-6060
1397A	Increase in Expensing Under Section 179	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Deborah Y. Clark	(202) 622-3110 (202) 622-7830
1397B	Enterprise Zone Business Defined	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Deborah Y. Clark	(202) 622-3110 (202) 622-7830
1397C	Qualified Zone Property Defined	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey Deborah Y. Clark	(202) 622-3110 (202) 622-7830
1397D	Regulation	CC:DOM:P&SI:6	Charles Ramsey	(202) 622-3110
1397E	Qualified Zone Academy Bonds	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Rebecca Harrigal Marsha A. Sabin Sunita Lough	(202) 622-3980 (202) 622-7870 (202) 622-7870
1398	Rules Relating to Individuals' Title 11 Cases	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Christie Jacobs Warren M. Joseph Michael A. Nixon	(202) 622-4930 (202) 622-7900 (202) 622-7920
1399	No Separate Taxable Entities for Partnerships, Corporations, etc	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Christie Jacobs Warren M. Joseph Michael A. Nixon	(202) 622-4930 (202) 622-7900 (202) 622-7920
1400	Establishment of DC Zone	CC:DOM:P&SI:6	Winston Douglas	(202) 622-3110
	Wage Credit Only	CC:EBEO:4	Robert Wheeler	(202) 622-6060
1400A	Tax Exempt Economic Development Bonds	CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Timothy L. Jones Marsha A. Sabin Sunita Lough	(202) 622-3980 (202) 622-7870 (202) 622-7870
1400B	Zero Percent Capital Gains Rate	CC:DOM:IT&A:3 CC:DOM:FS:IT&A CC:DOM:P&SI:5 CC:DOM:FI&P:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Michael Finley Michael A. Nixon Susan Reaman Timothy L. Jones Sunita Lough Marsha A. Sabin	(202) 622-4930 (202) 622-7920 (202) 622-3040 (202) 622-3980 (202) 622-7870 (202) 622-7870
1400C	First-Time Homebuyer Credit for DC	CC:DOM:IT&A:1 CC:DOM:FS:IT&A	Rose Weber Michael A. Nixon	(202) 622-4910 (202) 622-7920
1400D	Special Rules for Application of Employment Credit	CC:EBEO:4	Robert Wheeler	(202) 622-6060
1401	Rate of Tax (Tax on Self-Employment Income)	CC:EBEO:2 CC:EBEO:2 CC:EBEO:2 CC:EBEO:3	Al Kelley Marie Cashman David Weiner Philip M. Corn	(202) 622-6040 (202) 622-6040 (202) 622-6040 (202) 622-6050
1402	Definitions	CC:EBEO:2 CC:EBEO:2 CC:EBEO:2 CC:EBEO:3	Marie Cashman Elizabeth Edwards David Weiner Philip M. Corn	(202) 622-6040 (202) 622-6040 (202) 622-6040 (202) 622-6050

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1402(e)	Ministerial Exemption	CC:EBEO:3	Philip M. Corn	(202) 622-6050
		CC:EBEO:2	Marie Cashman	(202) 622-6040
		CC:EBEO:2	Neil D. Shepherd	(202) 622-6040
		CC:EBEO:2	Lynne Camillo	(202) 622-6040
		E:EO:P:1	Thomas Miller	(202) 622-5656
1403	Miscellaneous Provisions	CC:EBEO:3	Philip M. Corn	(202) 622-6050
		CC:EBEO:2	David Weiner	(202) 622-6040
1441	Withholding of Tax on Nonresident Aliens	CC:INTL:2	Lilo Hester	(202) 622-3840
		CC:INTL:2	Philip Garlett	(202) 622-3840
1442	Withholding of Tax on Foreign Corporations	CC:INTL:2	Carl Cooper	(202) 622-3840
		CC:INTL:2	Lilo Hester	(202) 622-3840
1443	Foreign Tax-Exempt Organizations	CC:INTL:2	Carl Cooper	(202) 622-3840
		CC:INTL:3	David Juster	(202) 622-3850
1444	Withholding on Virgin Islands Source Income	CC:INTL:2	Lilo Hester	(202) 622-3840
1445	Withholding of Tax on Dispositions of U.S. Real Property Interest	CC:INTL:4	Sharon Bomgardner	(202) 622-3860
		CC:INTL:4	Robert Lorence	(202) 622-3860
		CC:INTL	Charles Saverude	(202) 622-3810
1446	Withholding Tax on Amounts Paid by Partnerships to Foreign Partners	CC:INTL:2	Phyllis Marcus	(202) 622-3840
1461-1464	Subchapter B. Application of Withholding Provisions	CC:INTL:2	Carl Cooper	(202) 622-3840
1481 (Repealed)	Mitigation of Effect of Renegotiation of Government Contracts	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
1482 (Repealed)	Readjustment for Repayments Made Pursuant to Price Redeterminations	CC:DOM:P&SI:7	Brenda Stewart	(202) 622-3120
1491-1494 (Repealed)	Tax on Transfers to Avoid Income Tax	CC:INTL:4	Robert Lorence	(202) 622-3860
		CC:INTL:4	Victoria Scotto	(202) 622-3860
1501	Privilege to File Consolidated Returns	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1502	Regulations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Alison G. Burns	(202) 622-7930
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Mary E. Goode	(202) 622-7930
		CC:INTL	Seth Goldstein	(202) 622-3810
1503	Computation and Payment of Tax	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
1503(d)	Dual Consolidated Losses	CC:INTL:4	Victoria Scotto	(202) 622-3860
		CC:INTL:4	Sharon Bomgardner	(202) 622-3860

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1504	Definitions	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
		CC:DOM:FS:CORP	Mary Goode	(202) 622-7930
1504(d)	Subsidiary Formed to Comply With Foreign Law	CC:INTL:4	Kenneth Allison	(202) 622-3860
1551	Disallowance of the Benefits of the Graduated Corporate Rates and Accumulated Earnings Credit	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1552	Earnings and Profits	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
1561	Limitations on Certain Multiple Tax Benefits in the Case of Certain Controlled Corporations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1562 (Repealed)	Privilege of Groups to Elect Multiple Surtax Exemptions	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1563	Definitions and Special Rules	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
1564 (Repealed)	Transitional Rules in the Case of Certain Controlled Corporations	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
2001-2016	Estate Tax and Credits	CC:DOM:P&SI:4	Debroah Ryan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
2001	Imposition and Rate of Tax	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
2002	Liability of Payment	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
2010	Unified Credit Against Estate Tax	CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
2011	Credit for State Death Taxes	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7840
2011(c)	Period of Limitations	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830

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2012	Credit for Gift Tax	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
2013	Credit for Tax on Prior Transfers	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2014	Credit for Foreign Death Taxes	CC:INTL:6	Trina Dang	(202) 622-3880
		CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2015	Credit for Death Taxes on Remainders	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2016	Recovery of Taxes Claimed as Credit	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2031-2046	Gross Estate	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
2031	Definition of Gross Estate	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
	Valuation Questions (Financial Real	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
	Estate and Intangible Property)	Appeals	Hotline	(202) 401-4154
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2031A	Qualified Conservation Easements	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John MacEachen	(202) 622-7850
	Valuation Questions (Art)	Appeals	Karen Carolan	(202) 401-4128
2032	Alternate Valuation	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2032A	Valuation of Certain Farm, etc., Real	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
	Property	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2032A(f)	Period of Limitations	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2032A(g)	Corporations and Partnerships	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830

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2033	Property in Which the Decedent had an Interest	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
2033A	Family-Owned Business Exclusion	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
2034	Dower or Curtesy Interests	CC:DOM:P&SI:4	Daniel J. Coburn	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2035	Adjustments for Gifts Made Within 3 Years of Decedent's Death	CC:DOM:P&SI:4	Daniel Coburn	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2036	Transfers with Retained Life Estate	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	Daniel J. Coburn	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
2037	Transfers Taking Effect at Death	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2038	Revocable Transfers	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2039	Annuities	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2040	Joint Interests	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2041	Powers of Appointment	CC:DOM:P&SI:4	Daniel J. Coburn	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2042	Proceeds of Life Insurance	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2043	Transfers for Insufficient Consideration	CC:DOM:P&SI:4	Daniel J. Coburn	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2044	Certain Property for Which Marital Deduction was Previously Allowed	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Daniel J. Coburn	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850

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2045	Prior Interests	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2046	Disclaimers	CC:DOM:P&SI:4	Jim Hogan	(202) 622-3090
		CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2051-2056	Estate Tax Deductions	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Frances Schafer	(202) 622-3090
2051	Definition of Taxable Estate	CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:P&SI:4	Daniel J. Coburn	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2052 (Repealed)	Exemption Under Pre-77 Law	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2053	Expenses, Indebtedness, and Taxes	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2054	Losses	CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2055	Transfers for Public, Charitable, and Religious Uses	CC:DOM:P&SI:4	Daniel J. Coburn	(202) 622-3090
		CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2056	Bequests, etc., to Surviving Spouse	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2056A	Qualified Domestic Trust	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2057 (Repealed)	Sales of Employer Securities to ESOP's or Worker-Owned Cooperatives	CC:EBEO:5	John Ricotta	(202) 622-6070
		CC:EBEO:7(FS)	Branch Contact	(202) 622-6090
2101-2106	Nonresident Alien Estates	CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
2101	Tax Imposed	CC:DOM:P&SI:4	Daniel J. Coburn	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:INTL:2	Jeffrey Vinnik	(202) 622-3840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830

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2102	Credits Against Tax	CC:DOM:P&SI:4	Daniel J. Coburn	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2103	Definition of Gross Estate	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2104	Property Within the US	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7550
2105(b)	Property Without The U.S. - Bank Deposits and Certain Other Debt Obligations	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:INTL:2	Phyllis Marcus	(202) 622-3840
		CC:DOM:FS:P&SI	Deborah Y. Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2106	Taxable Estate	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2107	Expatriation to Avoid Tax	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
2108	Application of Pre-1977 Estate Tax Provisions	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2201-2210	Miscellaneous Estate Tax Provisions	CC:DOM:P&SI:4	Frances Schafer	(202) 622-3090
2201	Members of the Armed Forces Dying in Combat	CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2203	Definition of Executor	CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2204	Discharge of Fiduciary from Liability	CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
2205	Reimbursement out of Estate	CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2206	Liability of Life Insurance Beneficiaries	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850

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2207	Liability of Recipient of Power of Appointment Property	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2207A	Right of Recovery - Certain Marital Deduction Property	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2207B	Right of Recovery Where Decedent Retained Interest	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2208	Certain Residents of Possessions Considered Citizens of U.S.	CC:INTL:1	Edward Williams	(202) 874-1490
		CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2209	Certain Residents of Possessions Considered Nonresidents not Ciitzens of the U.S.	CC:INTL:1	Edward Williams	(202) 874-1490
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2210 (Repealed)	Liability for Payment in Case of Transfer of Employer Securities to an Employee Stock Ownership Plan or a Worker Owned Cooperative.	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:EBEO:5	John Ricotta	(202) 622-6070
		CC:EBEO:7(FS)	Branch Contact	(202) 622-6090
		CC:DOM:FS:P&SI	Deborah Clark	(202) 622-7830
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2501-2519	Gift Tax and Transfers	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
2501	Imposition of Gift Tax	CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:INTL:2	Jeffrey Vinnik	(202) 622-3840
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2502	Rate of Tax	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2503	Taxable Gifts	CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
2504	Taxable Gifts for Preceding Calendar Periods	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2505	Unified Credit Against Gift Tax	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2511	Transfers in General	CC:DOM:P&SI:4	Elizabeth Madigan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850

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2512	Valuation of Gifts, Determination of Fair Market Value (Financial, Real Estate and Intangible Property)	Appeals	Hotline	(202) 401-4154
		CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
	Determination of Fair Market Value (Art)	Appeals	Karen Carolan	(202) 401-4128
2513	Gift by Husband or Wife to Third Party	CC:DOM:P&SI:4	Daniel J. Coburn	(202) 622-3090
		CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2514	Powers of Appointment	CC:DOM:P&SI:4	Daniel J. Coburn	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2515	Treatment of Generation Skipping Transfer Tax	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2515A (Repealed)	Tenancies by the Entirety in Personal Property	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2516	Certain Property Settlements	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2517(Repealed)	Certain Annuities Under Qualified Plans	CC:DOM:P&SI:4	William Blodgett	(202) 622-3090
		CC:EBEO:7(FS)	Amy Speetjens	(202) 622-6090
		CC:EBEO:7(FS)	Calder Robertson	(202) 622-6000
		CC:EBEO:7(FS)	Don Parkinson	(202) 622-6090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2518	Disclaimers	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	Ingrid Alpern	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2519	Disposition of Certain Life Estates	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2522-2524	Gift Tax Deductions	CC:DOM:P&SI:4	Katherine Mellody	(202) 622-3090
2522	Charitable and Similar Gifts	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2523	Gifts to Spouse	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850

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2524	Extent of Deductions	CC:DOM:P&SI:4	Susan Hurwitz	(202) 622-3090
		CC:DOM:P&SI:4	Deborah Ryan	(202) 622-3090
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
2601-2663	Tax on Certain Generation-Skipping Transfers	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	Fran Schafer	(202) 622-3090
2601	Tax Imposed	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2602	Amount of Tax	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2603	Liability for Tax	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2604	Credit for Certain State Taxes	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2611	Generation-Skipping Transfer Defined	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2612	Taxable Termination; Taxable Distribution; Direct Skip	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2613	Skip Person and Non-Skip Person Defined	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2621	Taxable Amount in Case of Taxable Distribution	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2622	Taxable Amount in Case of Taxable Termination	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2623	Taxable Amount in Case of Direct Skip	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840

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2624	Valuation	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2631	GST Exemption	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2632	Special Rules for Allocation of GST Exemption	CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2641	Applicable Rate	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2642	Inclusion Ratio	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2651	Generation Assignment	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2652	Other Definitions	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2653	Taxation of Multiple Skips	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2654	Special Rules	CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2661	Administration	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2662	Return Requirements	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2663	Regulations	CC:DOM:P&SI:4	George Masnik	(202) 622-3090
		CC:DOM:P&SI:4	James Hogan	(202) 622-3090
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
2701-2704	Special Valuation Rules	CC:DOM:P&SI	Katherine Mellody	(202) 622-3090
		CC:DOM:P&SI:4	Lane Damazo	(202) 622-3090

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2701	Transfers of Interests in Corporations or Partnerships	CC:DOM:P&SI:4 CC:DOM:P&SI:4	Lane Damazo Susan Hurwitz	(202) 622-3090 (202) 622-3090
2702	Transfers of Interests in Trusts	CC:DOM:P&SI:4 CC:DOM:P&SI:4	Lane Damazo Susan Hurwitz	(202) 622-3090 (202) 622-3090
2703	Rights and Restrictions Disregarded	CC:DOM:P&SI:4 CC:DOM:P&SI:4	Lane Damazo Susan Hurwitz	(202) 622-3090 (202) 622-3090
2704	Lapsing Rights and Restrictions	CC:DOM:P&SI:4 CC:DOM:P&SI:4	Lane Damazo Susan Hurwitz	(202) 622-3090 (202) 622-3090
3101-3127	Federal Insurance Contributions Act	CC:EBEO:3 CC:EBEO:2 CC:EBEO:2	Philip M. Corn Al Kelley David Weiner	(202) 622-6050 (202) 622-6040 (202) 622-6040
3201-3233	Railroad Retirement Tax Act	CC:EBEO:6	Will McLeod	(202) 622-6080
3301-3311	Federal Unemployment Tax Act	CC:EBEO:3 CC:EBEO:2 CC:EBEO:2 CC:EBEO:2	Philip M. Corn Al Kelley Linda Alsalihi David Weiner	(202) 622-6050 (202) 622-6040 (202) 622-6040 (202) 622-6040
3321-3323	Railroad Unemployment Repayment	CC:EBEO:6	Will McLeod	(202) 622-6080
3401-3404	Collection of Income Tax at Source on Wages	CC:EBEO:2 CC:EBEO:2 CC:EBEO:3	Al Kelley Janine Cook Philip M. Corn	(202) 622-6040 (202) 622-6040 (202) 622-6050
3402(f)	Withholding Exemptions (Form W-4)	CC:EBEO:4	Karin Loverud	(202) 622-6060
3402(q)	Extension of Withholding to Certain Gambling Winnings	CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	John McGreevy Martin L. Osborne Warren M. Joseph	(202) 622-4910 (202) 622-7900 (202) 622-7900
3402(r)	Withholding on taxable payments of Indian Gaming Profits	CC:EBEO:2	Rebecca Wilson	(202) 622-6040
3405	Special Withholding Rules For Pensions, Annuities and Certain Other Deferred Income	CC:EBEO:1 CC:EBEO:2 CC:EBEO:2 CC:EBEO:7(FS)	Marjorie Hoffman Marie Cashman John Richards Amy Speetjens	(202) 622-6030 (202) 622-6040 (202) 622-6040 (202) 622-6090
3406	Backup Withholding	CC:DOM:IT&A:1 CC:DOM:IT&A:1 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Nancy Rose Donna Welch Maxine Woo Michael A. Nixon	(202) 622-4910 (202) 622-4910 (202) 622-7920 (202) 622-7920
3501-3507	General Provisions Relating to Employment Taxes (Except 3503 and 3505)	CC:EBEO:3 CC:EBEO:2 CC:EBEO:2	Philip M. Corn Al Kelley Marie Cashman	(202) 622-6050 (202) 622-6040 (202) 622-6040
3505	Liability of Third Parties Paying or Providing for Wages	CC:EL:GL	See Contact List on page 165	
3507	Advance Payment of Earned Income Tax Credit	CC:EBEO:4	Karin Loverud	(202) 622-6060
3508	Treatment of Real Estate Agents and Direct Sellers	CC:EBEO:3 CC:EBEO:2 CC:EBEO:2	Philip M. Corn Rebecca Wilson Al Kelley	(202) 622-6050 (202) 622-6040 (202) 622-6040

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3509	Determination of Employer's Liability for Certain Employment Taxes	CC:EBEO:2 CC:EBEO:3	Al Kelley Philip M. Corn	(202) 622-6040 (202) 622-6050
3510	Coordination of Collection of Domestic Service Employment Taxes With Collection of Income Taxes	CC:EBEO:2 CC:EBEO:2	Elizabeth Edwards Marie Cashman	(202) 622-6040 (202) 622-6040
3510 (Repealed)	Credit for Increased Social Security Employee Taxes and Railroad Retirement Tier 1 Employee Taxes Imposed During 1984	CC:EBEO:6	Will McLeod	(202) 622-6080
4001	Passenger Vehicles	CC:DOM:P&SI:8 CC:DOM:FS	Bernard Weberman Ned Madden	(202) 622-3130 (202) 622-7850
4002	1st Retail Sale; Uses; etc., Treated as Sales, Determination of Price	CC:DOM:P&SI:8 CC:DOM:FS	Bernard Weberman Ned Madden	(202) 622-3130 (202) 622-7850
4003	Special Rules	CC:DOM:P&SI:8 CC:DOM:FS	Bernard Weberman Ned Madden	(202) 622-3130 (202) 622-7850
4004 (Repealed)	Rules Applicable to Subpart A	CC:DOM:P&SI:8 CC:DOM:FS	Bernard Weberman Ned Madden	(202) 622-3130 (202) 622-7850
4006 (Repealed)	Jewelry	CC:DOM:P&SI:8 CC:DOM:FS	Bernard Weberman Ned Madden	(202) 622-3130 (202) 622-7850
4007 (Repealed)	Furs	CC:DOM:P&SI:8 CC:DOM:FS	Bernard Weberman Ned Madden	(202) 622-3130 (202) 622-7850
4011 (Repealed)	Definitions and Special Rules	CC:DOM:P&SI:8 CC:DOM:FS	Bernard Weberman Ned Madden	(202) 622-3130 (202) 622-7850
4012 (Repealed)	Termination	CC:DOM:P&SI:8 CC:DOM:FS	Bernard Weberman Ned Madden	(202) 622-3130 (202) 622-7850
4041	Special Fuels	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4042	Tax on Fuel Used in Commercial Transportation on Inland Waterways	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4051-4053	Imposition of Tax on Heavy Trucks and Trailers Sold at Retail	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4064	Gas Guzzler[s] Tax	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
4071-4073	Tires	CC:DOM:P&SI:8 CC:DOM:FS	Bernard Weberman Ned Madden	(202) 622-3130 (202) 622-7850
4081-4102	Fuels	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4082	Exemption for Diesel Fuel	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4083	Definitions	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4091	Imposition of Tax (Diesel and Aviation Fuel)	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4091 (New)	Imposition of Tax (Diesel and Aviation Fuel)	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4092	Exemptions	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130

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4093 (Repealed)	Definitions	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4101	Petrolem Products Registration	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4102	Inspection of Records by Local Officers	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4103	Certain Additional Persons Liable for Tax Where Willful Failure To Pay	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
4121	Coal	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4131-4132	Certain Vaccines	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4161-4162	Sporting Goods	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4181	Imposition of Tax (Firearms)	ATF		(202) 927-7777
4182	Exceptions	ATF		(202) 927-7777
4216-4225	Special Rules Applicable to Manufacturers Tax	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4217	Leases	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4218	Use by Manufacturer or Importer Considered Sale	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4219	Tax on Sales by Other than Manufacturer or Importer	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4221	Certain Tax Free Sales	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4222	Registration	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4223	Special Rules for Further Manufacture	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4225	Exemption of Ariticles Produced or Manufactured by Indians	CC:DOM:FS CC:DOM:P&SI:8	Ned Madden Ted Margopulos	(202) 622-7850 (202) 622-3130
4251-4254	Communications	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernard Weberman	(202) 622-3130 (202) 622-3130
4252	Definitions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernard Weberman	(202) 622-3130 (202) 622-3130
4253	Exemptions	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernard Weberman	(202) 622-3130 (202) 622-3130
4254	Computation of Tax	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Bernard Weberman	(202) 622-3130 (202) 622-3130
4261-4283	Transportation by Air	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130

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4261	Imposition of Tax (Transportation of Persons by Air)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4262	Definition of Taxable Transport	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4263	Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4271	Imposition of Tax (Transportation of Property by Air)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4272	Definition of Taxable Transporation, etc.	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4281	Small Air Craft on Nonestablished Lines	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4282	Transportation by Air for Other Members of Affiliated Group	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Patrick Kirwan Ted Margopulos	(202) 622-3130 (202) 622-3130
4291-4293	Special Provisions Applicable to Services and Facilities	CC:DOM:P&SI:8 CC:DOM:FS	Frank Boland Ned Madden	(202) 622-3130 (202) 622-7850
4291	Cases Where Persons Receiving Payment Must Collect Tax	CC:DOM:P&SI:4 CC:DOM:FS	Frank Boland Ned Madden	(202) 622-3130 (202) 622-7850
4292 (Repealed)	State and Local Governmental Exemption	CC:DOM:P&SI:4 CC:DOM:FS	Frank Boland Ned Madden	(202) 622-3130 (202) 622-7850
4293	Exemptions for US and Possessions	CC:DOM:P&SI:8 CC:DOM:FS	Frank Boland Ned Madden	(202) 622-3130 (202) 622-7850
4371-4374	Policies Issued by Foreign Insurers	CC:INTL:1	Edward Williams	(202) 874-1490
4371	Imposition of Tax	CC:INTL:1	Edward Williams	(202) 874-1490
4372	Definitions	CC:INTL:1	Edward Williams	(202) 874-1490
4373	Exemptions	CC:INTL:1	Edward Williams	(202) 874-1490
4374	Liability for Tax	CC:INTL:1	Edward Williams	(202) 874-1490
4401-4424	Taxes on Wagering	CC:DOM:P&SI:8 CC:DOM:FS	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-7850
4402	Exemptions	CC:DOM:P&SI:8 CC:DOM:FS	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-7850
4403	Record Requirements	CC:DOM:P&SI:8 CC:DOM:FS	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-7850
4404	Territorial Extent	CC:DOM:P&SI:8 CC:DOM:FS	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-7850
4411	Imposition of Tax (Occupational)	CC:DOM:P&SI:8 CC:DOM:FS	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-7850
4412	Registration	CC:DOM:P&SI:8 CC:DOM:FS	Ted Margopulos Ned Madden	(202) 622-3130 (202) 622-7850

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4413	Certain Provisions Made Applicable	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
4421	Definitions	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
4422	Applicability of Federal and State Laws	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
4423	Inspection of Books	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
4424	Disclosure of Wagering Tax Information	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
		CC:EL:D	See page 8 (CC:EL:D) for list of managers	
4461	Harbor Maintenance Tax	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
4462	Definitions	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
4471-4472	Transportation by Water	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
4481-4484	Tax on Highway Motor Vehicle Use	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
4482	Definitions	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
4483	Exemptions	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
4491 (Repealed)	Imposition of Civil Aircraft Use Tax	CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
4492	Definitions	CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
4493	Special Rules	CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
4494	Cross Reference	CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
4495 (Repealed)	Imposition of Civil Aircraft Use Tax	CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
4496 (Repealed)	Definitions	CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
4497 (Repealed)	Imputed Value	CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
4498 (Repealed)	Termination	CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
4611-4672	Environmental Taxes	CC:DOM:P&SI:8	Susan Athy	(202) 622-3130
		CC:DOM:P&SI:8	Patrick Kirwan	(202) 622-3130

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4612	Definitions and Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Susan Athy Patrick Kirwan	(202) 622-3130 (202) 622-3130
4661	Imposition of Tax (Certain Chemicals)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Susan Athy Patrick Kirwan	(202) 622-3130 (202) 622-3130
4662	Definitions and Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Susan Athy Patrick Kirwan	(202) 622-3130 (202) 622-3130
4671	Imposition of Tax (Certain Imported Substances)	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Susan Athy Patrick Kirwan	(202) 622-3130 (202) 622-3130
4672	Definitions and Special Rules	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Susan Athy Patrick Kirwan	(202) 622-3130 (202) 622-3130
4681-4682	Ozone-Depleting Chemicals	CC:DOM:P&SI:8 CC:DOM:P&SI:8	Ted Margopulos Patrick Kirwan	(202) 622-3130 (202) 622-3130
4701	Tax on Issuer of Registration--Required Obligation not in Registered Form	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bill Coppersmith Alan B. Munro Alice Bennett Roger E. Wade Elizabeth A. Handler	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7850 (202) 622-7870
4901-4907	Occupational Taxes--General Provisions	CC:DOM:P&SI:8 CC:DOM:FS CC:DOM:FS:P&SI	Ted Margopulos Ned Madden William D. Hussey	(202) 622-3130 (202) 622-7850 (202) 622-7850

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4911-4948

Public Charities and Private Foundations - General Information or questions regarding rulings -- see areas listed below.

Regulations: For questions regarding recently published regulations, please contact the attorney listed in the preamble to the regulations. If you are unable to determine the appropriate attorney, please call (202) 622-6000 for further information.

Litigation: For questions regarding Litigation, please contact any attorney in CC:EBEO:6 at (202) 622-4290

4911	Tax on Excess Expenditures to Influence Legislation	CP:E:EO:P:1	John Reilly	(202) 622-7352
4912	Tax on Lobbying Expendiitures That Result in IRC 501 (c)(3) Disqualification	CP:E:EO:P:1	John Reilly	(202) 622-7352
4940	Excise Tax Based on Investment Income	CP:E:EO:R	William Brockner	(202) 622-8531
4941	Taxes on Self-Dealing	CP:E:EO:R	William Brockner	(202) 622-8531
4942	Taxes on Failure to Distribute Income	CP:E:EO:R CP:E:EO:R	Debra A. Kawecki Charles Barrett	(202) 622-8493 (202) 622-8152
4942(j)(3)	Operating Foundation	CP:E:EO:R CP:E:EO:R	Debra A. Kawecki Robert Fontenrose	(202) 622-8493 (202) 622-7862
4943	Taxes on Excess Business Holdings	CP:E:EO:R CP:E:EO:R	William Brockner Robert Fontenrose	(202) 622-8531 (202) 622-7862
4944	Taxes on Investment Which Jeopardize Charitable Purpose	CP:E:EO:R	Debra A. Kawecki	(202) 622-8493

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4945	Taxes on Taxable Expenditures	CP:E:EO:T:1 CP:E:EO:T:5 CP:E:EO:R	Marvin Friedlander Richard Downs William Brockner	(202) 622-8715 (202) 622-7878 (202) 622-8531
4946	Definition and Special Rules	CP:E:EO:R CP:E:EO:R	William Brockner Robert Fontenrose	(202) 622-8531 (202) 622-7862
4947	Application of Taxes to Certain Nonexempt Trusts	CP:E:EO:T:5 CP:E:EO:T:3	Joseph Chasin Robert Harper	(202) 622-7704 (202) 622-7306
4948	Application of Taxes and Denial of Exemption With Respect to Certain Foreign Organizations	CP:E:EO:R	William Brockner	(202) 622-8531
4951-4953	Black Lung Benefit Trusts	CP:E:EO:R CC:EBEO:4(FS)	David Jones Branch Contact	(202) 622-8095 (202) 622-6060
4955	Lobbying and Political Provisions Relating to Exempt Organizations	CP:E:EO:P:1 CP:E:EO:P CC:EBEO CC:EBEO:5	John Reilly Thomas Miller Ronald Weinstock Paul Accettura	(202) 622-7352 (202) 622-5656 (202) 622-4290 (202) 622-6070
4958	Excise Tax on Excess Benefits Transactions	CC:EBEO:5	Phyllis Haney	(202) 622-4290
4961-4963	Abatement of 1st and 2nd Tier Taxes	CP:E:EO:T:5 CP:E:EO:P CC:EBEO:6 CC:EBEO:7 CC:EBEO:5	Joseph Chasin Thomas Miller Ronald Weinstock Jim Eggeman Vernon Carter	(202) 622-7704 (202) 622-5656 (202) 622-4290 (202) 622-6090 (202) 622-6070
4971-4976	Excise Taxes--Qualified Pension, etc. Plans	CC:EBEO:7(FS) CC:EBEO:7(FS) CC:EBEO:7(FS) CC:EBEO:5	Jim Eggeman Don Parkinson Linda Phillips Vernon Carter	(202) 622-6090 (202) 622-6090 (202) 622-6090 (202) 622-6070
4976	Excise Taxes - Welfare Benefits Plans	CC:EBEO:4	Janet Laufer	(202) 622-6060
4977	Tax on Certain Fringe Benefits Provided by an Employer	CC:EBEO:2	Janine Cook	(202) 622-6040
4978	Tax on Certain Dispositions by Employee Stock Ownership Plans and Certain Cooperatives	CC:EBEO:5 CC:EBEO:7(FS)	John Ricotta Don Parkinson	(202) 622-6070 (202) 622-6090
4978A (Repealed)	Tax on Certain Dispositions of Employer Securities to Which Section 2057 Applied	CC:EBEO:5 CC:EBEO:7(FS)	John Ricotta Don Parkinson	(202) 622-6070 (202) 622-6090
4979	Tax on Certain Excess Contributions	CP:E:EP	Hotline	(202) 622-6074 (202) 622-6075
4979A	Tax on Certain Prohibited Allocations of Qualified Securities	CP:E:EP	Hotline	(202) 622-6074 (202) 622-6075
4980	Tax on Reversion of Qualified Plan Assets to Employer	CP:E:EP CC:EBEO:5 CC:EBEO:7(FS)	Hotline Vernon Carter Amy Speetjens	(202) 622-6074 (202) 622-6075 (202) 622-6070 (202) 622-6090

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4980A (Repealed)	Tax on Excess Distributions from Qualified Retirement Plans	CP:E:EP	Hotline	(202) 622-6074 (202) 622-6075
		CC:EBEO:7(FS)	Amy Speetjens	(202) 622-6090
		CC:EBEO:1	Majorie Hoffman	(202) 622-6030
4980B	Failure to Satisfy Continuation Coverage Requirements of Group Health Plans	CC:EBEO:4	Russell Weinheimer	(202) 622-6060
4980D	Failure to Meet Certain Group Health Plans Requirements	CC:EBEO:4	Russell Weinheimer	(202) 622-6060
4980E	Failure of Employers to Make Comparable Medical Savings Account Contribution	CC:EBEO:6	Felix Zech	(202) 622-6080
4981	Excise Tax on Undistributed Income of Real Estate Trust	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
4982	Excise Tax on Undistributed Income of Regulated Investment Companies	CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
4986 (Repealed)	Imposition of Tax (Windfall Profit Tax on Domestic Crude Oil)	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
4987 (Repealed)	Amount of Tax	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
4988 (Repealed)	Windfall Profits - Removal Price	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
4988(b)(3)	Dertermination of Taxable Income from Property	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
4988(b)(4)	Special Rules for Applying Paragraph 3c to Certain Transfers of Proven Oil or Gas Properties	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
4988(b)(5)	Special Rule Where There is a Production Payment	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
4988(c)	Removal Price	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
4989 (Repealed)	Adjusted Base Price	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
4990 (Repealed)	Phaseout of Tax	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
4991 (Repealed)	Taxable Crude Oil	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
4992 (Repealed)	Independent Producer Oil	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
4993 (Repealed)	Incremental Tertiary Oil	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850

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4994 (Repealed)	Definitions and Special Rules Relating to Exemptions	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Patrick Putzi	(202) 622-7830 (202) 622-7850
4995 (Repealed)	Withholding - Depositary Requirements	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Patrick Putzi	(202) 622-7830 (202) 622-7850
4996 (Repealed)	Other Definitions and Special Rules	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Patrick Putzi	(202) 622-7830 (202) 622-7850
4997 (Repealed)	Records and Information - Regulations	CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William A. Heard Patrick Putzi	(202) 622-7830 (202) 622-7850
4999	Golden Parachute Payments	CC:EBEO:4 CC:EBEO:4	Robert Misner Jean Casey	(202) 622-6060 (202) 622-6060
5000	Certain Large Group Health Plans	CC:EBEO:4	Russell Weinheimer	(202) 622-6060
5001-5691	Distilled Spirits, Wines, and Beer:			
5001-5010	Gallonage Taxes; Distilled Spirits	ATF		(202) 927-7777
5041-5045	Wines	ATF		(202) 927-7777
5051-5056	Beer	ATF		(202) 927-7777
5061-5067	General Provisions	ATF		(202) 927-7777
5081	Imposition and Rate of Tax	ATF		(202) 927-7777
5091-5093	Brewer	ATF		(202) 927-7777
5101-5102	Manufacturers of Stills	ATF		(202) 927-7777
5111-5117	Wholesale Dealers	ATF		(202) 927-7777
5121-5125	Retail Dealers	ATF		(202) 927-7777
5131-5134	Non-Beverage Domestic Drawback Claimants	ATF		(202) 927-7777
5141-5148	General Provisions	ATF		(202) 927-7777
5171-5182	Qualification Requirements for Distilled Spirits Plants	ATF		(202) 927-7777
5201-5207	Operation of Distilled Spirits Plants	ATF		(202) 927-7777
5211-5216	General	ATF		(202) 927-7777
5221-5223	Production	ATF		(202) 927-7777
5231-5236	Storage	ATF		(202) 927-7777
5241-5244	Denaturation	ATF		(202) 927-7777
5271-5276	Industrial Use of Distilled Spirits	ATF		(202) 927-7777
5291	General Provisions Relating to Distilled Spirits	ATF		(202) 927-7777

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5301	Regulation of Traffic in Containers of Distilled Spirits	ATF	(202) 927-7777
5311-5314	Miscellaneous Provisions	ATF	(202) 927-7777
5351-5357	Establishment	ATF	(202) 927-7777
5361-5373	Operations	ATF	(202) 927-7777
5381-5388	Cellar Treatment and Classification of Wine	ATF	(202) 927-7777
5391	Exemption From Distilled Spirits Taxes	ATF	(202) 927-7777
5392	Definitions	ATF	(202) 927-7777
5401-5418	Breweries	ATF	(202) 927-7777
5501-5523	Misc. Plants and Warehouses	ATF	(202) 927-7777
5551-5562	Miscellaneous General Provisions	ATF	(202) 927-7777
5601-5615	Penalty, Seizure and Forfeiture Provisions Applicable to Distilling, Rectifying, and Distilled and Rectified Products	ATF	(202) 927-7777
5661-5663	Penalty and Forfeiture Applicable to Wine and Wine Production	ATF	(202) 927-7777
5671-5675	Penalty, Seizure and Forfeiture Provisions Applicable to Beer and Brewing	ATF	(202) 927-7777
5681-5690	Penalty, Seizure and Forfeiture Provisions Common to Liquors	ATF	(202) 927-7777
5691-5692	Penalties Applicable to Occupational Taxes	ATF	(202) 927-7777
5701-5763	Tobacco Products and Cigarette Papers and Tubes	ATF	(202) 927-7777
5701-5708	Definitions; Rate of Payment of Tax; Exemption From Tax; and Refund and Drawback of Tax	ATF	(202) 927-7777
5711-5713	Qualification Requirements for Manufacturers and Importers of Tobacco Products and Cigarette Papers and Tubes, and Export Warehouse Proprietors	ATF	(202) 927-7777
5721-5723	Operations by Manufacturers, and Importers of Tobacco Products and Cigarette Papers and Tubes, and Export Warehouse Proprietors	ATF	(202) 927-7777
5741-5754	Records of Manufacturers and Importers of Tobacco Products and Cigarette Papers and Tubes, and Export Warehouse Proprietors	ATF	(202) 927-7777

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5761-5763	Penalties and Forfeitures	ATF		(202) 927-7777
5801-5872	Machine Guns, Destructive Devices, and Certain Other Firearms	ATF		(202) 927-7777
5801-5892	Special (Occupational) Taxes	ATF		(202) 927-7777
5811-5812	Tax on Transferring Firearms	ATF		(202) 927-7777
5821-5822	Tax on Making Firearms	ATF		(202) 927-7777
5841-5849	General Provisions and Exemptions	ATF		(202) 927-7777
5851-5872	Exemptions	ATF		(202) 927-7777
5881	Greenmail	CC:DOM:IT&A:3	Karin Gross	(202) 622-4930
		CC:DOM:CORP:4	Vicki Hyche	(202) 622-7520
		CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
6001	Notice or Regulations Requiring Records, Statements and Special Returns	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
6011	General Requirement of Return	CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
6011(e)	Magnetic Media	CC:DOM:IT&A:4	Margaret Owens	(202) 622-4940
		CC:DOM:FS:PROC	Nancy M. Galib	(202) 622-7950
6011(e)	Electronic Filing of Returns	CC:DOM:IT&A:1	David Audair	(202) 622-4910
		CC:DOM:FS:PROC	Nancy M. Galib	(202) 622-7950
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
6012	Persons Required to Make Returns	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:PROC	Richard Fultz	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
6013	Joint Returns of Income Tax by Husband and Wife	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Patricia A. Manasevit	(202) 622-7920
		CC:DOM:FS:IT&A	Grace K. Matuszeski	(202) 622-7920
		CC:INTL:4	Ronald Gootzeit	(202) 622-3860
6014-6020	Information and Returns	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
6031	Return of Partnership Income	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Howard A. Wiener	(202) 622-7860
6032	Returns of Banks with Respect to Common Trust Funds	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920

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6033	Returns by Exempt Organizations	CP:E:EO:R	Robert Gardiner	(202) 622-7867
		CC:EBEO:6	Ron Weinstock	(202) 622-4290
		CC:EBEO:5	Joan Domike	(202) 622-4290
6034	Returns by Trusts Described in Section 4947 (a)(2) or Claiming Charitable Deductions Under Section 642 (c)	CP:E:EO:T:3	Robert Harper	(202) 622-7306
		CC:EBEO:6	Ron Weinstock	(202) 622-4290
		CC:EBEO:5	Joan Domike	(202) 622-4290
6034A	Information to Beneficiaries of Estates & Trusts	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
6035	Returns of Officers, Directors and Shareholders of Foreign Personal Holding Companies	CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
6036	Notice of Qualification as Executor or Receiver	CC:EL:GL	See Contact List on page 165	
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
6037	Procedure and Administration	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
	Return of S Corporation	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	David C. Fegan	(202) 622-7860
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7860
6038	Information with Respect to Certain Foreign Corporations	CC:INTL:6	Elizabeth Beck	(202) 622-3880
		CC:INTL:2	Phyllis Marcus	(202) 622-3840
	Foreign Partnership	CC:INTL:4	Victoria Scotto	(202) 622-3860
6038A	Information with Respect to Certain Foreign Owned Corporations	CC:INTL:6	Elizabeth Beck	(202) 622-3880
6038B	Notice of Certain Transfers to Foreign Persons	CC:INTL:4	Robert Lorence	(202) 622-3860
		CC:INTL:4	Philip Tretiak	(202) 622-3860
		CC:INTL	Charles Saverude	(202) 622-3810
6038C	Information With Respect to Foreign Corporations Engaged in U.S. Business	CC:INTL:5	Paul Epstein	(202) 622-3870
6039-6039C	Information Required in Connection with Options	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
6039D	Returns and Records With Respect to Certain Fringe Benefits	CP:E:EP	Hotline	(202) 622-6074
		CC:EBEO:7(FS)	Don Parkinson	(202) 622-6090
		CC:EBEO:7(FS)	Linda Phillips	(202) 622-6090
6039E	Information Concerning Resident Status	CC:INTL:1	Ricardo Cadenas	(202) 874-1490
6039F	Reporting on Gifts From Foreign Persons	CC:INTL:6	Elizabeth Karzon	(202) 622-3880
6039F(6)	Information Reporting by Expatriates	CC:INTL:6	Trina Dang	(202) 622-3880
6040B,F,G	Returns Relating to Unemployment Compensation, Special Security Benefits, and Railroad Retirement Benefits	CC:EBEO:2	Linda Alsalihi	(202) 622-6040
		CC:EBEO:2	John Richards	(202) 622-6040
		CC:EBEO:6	Will McLeod	(202) 622-6080

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6041-6042	Information at Source	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:INTL:2	Terri Hughes	(202) 622-3840
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
6043-6044	Information Returns	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6045	Returns of Brokers	CC:DOM:IT&A:2	Robert Burkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6045(d)	Substitute Payments	CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7970
6046	Returns as to Organization of Foreign Corporations and Acquisitions	CC:INTL:4	Charles Besecky	(202) 622-3860
6046A	Reporting of Interests in Partnerships	CC:INTL:4	Sharon Bomgardner	(202) 622-3860
6047	Information Relating to Certain Trusts and Annuity Plans	CP:E:EP	Hotline	(202) 622-6074 (202) 622-6075
6048	Returns as to Certain Foreign Trusts	CC:INTL:6	Trina Dang	(202) 622-3880
		CC:INTL:6	Bill Yates	(202) 622-3880
		CC:INTL:6	Elizabeth Karzon	(202) 622-3880
6049	Returns Reqarding Payments of Interest	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
	RIC's, REIT's, REMIC's and OID	CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:2	Marshall Feiring	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
6050A-6050B	Procedure and Administration	CC:EBEO:2	John Richards	(202) 622-6040
6050C (Repealed)	Information Regarding Windfall Profits Tax	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
6050D	Returns Relating to Energy Grants and Financing	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6050E	State and Local Income Tax Refunds	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6050F	Returns Relating to Social Security Benefits	CC:EBEO:3	Philip M. Corn	(202) 622-6050
		CC:EBEO:2	Branch Contact	(202) 622-6040
6050G	Returns Relating to Certain Railroad Retirement Benefits	CC:EBEO:3	Philip M. Corn	(202) 622-6050
		CC:EBEO:6	Will McLeod	(202) 622-6080
6050H	Returns Relating to Mortgage Interest Points	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Thomas D. Moffitt	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920

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6050I	Cash Received in Trade or Business	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Michael Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Patricia Monasevit	(202) 622-7920
6050J	Foreclosure & Abandonments of Securities	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6050K	Returns Relating to Exchanges of Certain Partnership Interests	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Lori C. Gardner	(202) 622-7840
6050L	Information Returns Regarding Disposition of Donated Property	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Maxine Woo	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6050M	Contracts from Federal Agencies	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
6050N	Returns Relating to Royalty Payments	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
6050P	Cancellation of Indebtedness	CC:DOM:IT&A:3	Sharon Hall	(202) 622-4930
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
6050R	Return re Purchase of Fish	CC:DOM:IT&A:1	Robert Berkovsky	(202) 622-4920
6050S	Report of Tuition and Student Loan Interest	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
6051	Receipts for Employees	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:EBEO:2	Janine Cook	(202) 622-6040
		CC:EBEO:2	Al Kelley	(202) 622-6040
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:EBEO:3	Philip M. Corn	(202) 622-6050
6051(f)	Statements Required in Case of Sick Pay Paid by Third Parties	CC:EBEO:2	Al Kelley	(202) 622-6040
		CC:EBEO:2	Rebecca Wilson	(202) 622-6040
6052	Returns Regarding Payment of Wages in the Form of Group-Life Insurance	CC:EBEO:3	Philip M. Corn	(202) 622-6050
		CC:EBEO:2	Al Kelley	(202) 622-6040
6053	Reporting of Tips	CC:DOM:IT&A:1	John Mcgreevy	(202) 622-4910
		CC:EBEO:4	Karin Loverud	(202) 622-6060
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:EBEO:2	Elizabeth Edwards	(202) 622-6040
6057	Annual Registration, etc. (Pension Plans)	CP:E:EP	Hotline	(202) 622-6074
		CC:EBEO:7(FS)	Branch Contact	(202) 622-6090
6058	Information Required in Connection with Certain Plans of Deferred Compensation	CP:E:EP	Hotline	(202) 622-6074
6059	Periodic Report of Actuary	CP:E:EP	Hotline	(202) 622-6074
6060	Information Returns of Income Tax Return Preparers	CC:DOM:IT&A:2	Robert Berkovsky	(202) 622-4920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920

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6061-6065	Signing Returns	CC:DOM:IT&A:1	Donna Welch	(202) 622-4910
		CC:DOM:IT&A:1	David Auclair	(202) 622-4910
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
6071-6076	Time for Filing Returns	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
6081	Extension of Time for Filing Returns	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
6091	Place for Filing Returns	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
6096	Designation of Payment to Presidential Election Campaign Fund	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
6101-6102	Procedure and Administration	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
6103	Confidentiality and Disclosure of Return and Return Information	CC:EL:D	(See page 8 (CC:EL:D) for list of managers.)	
6104	Publicity of Information Required From Certain Exempt Organizations and Certain Trusts	CP:E:EO:P:1	David Flavin	(202) 622-7922
		CC:EL:D	(See page 8 (CC:EL:D) for list of managers)	
		CC:EBEO:5	Joan Domike	(202) 622-4290
		CC:EBEO:5	Mike Blumenfeld	(202) 622-6070
6107	Income Tax Return Preparer must furnish copy of return to taxpayer and must return a copy or list	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6109	Identifying Numbers	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
		CC:DOM:FS:PROC	Pamela S. Wilson	(202) 622-7950
6110	Public Inspection of Written Determinations	CC:DOM:CORP:T	Wayne Thomas	(202) 622-7560
		CC:EL:D	(See page 8 (CC:EL:D) for list of managers)	
6111	Registration of Tax Shelters	CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:INTL	Emron Pratt	(202) 622-3810
		CC:INTL:3	Rebecca Rosenberg	(202) 622-3850
6112	Organizers and Sellers of Potential Abusive Tax Shelters Must Keep List of Investors	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:INTL	Emron Pratt	(202) 622-3810
		CC:INTL:3	Rebecca Rosenberg	(202) 622-3850
6113	Disclosure of Nondeductibility of Contributions	CC:EBEO:5	Paul Accettura	(202) 622-6070
		CC:EBEO:5	Joan Domike	(202) 622-4290
6114	Treaty-based Return Positions	CC:INTL:6	Elizabeth Karzon	(202) 622-3880
6115	Disclosure Related to Quid Pro Quo Contributions	CC:EBEO:5	Betty Clary	(202) 622-6070
		CC:EBEO:5	Joan Domike	(202) 622-4290
6151	Time and Place for Paying Tax Shown on Return	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
6155	Payment on Notice and Demand	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940

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6156	Installment Payments for Highway Motor Vehicles	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
		CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
6157	Payment of Federal Unemployment Tax	CC:EBEO:2	Al Kelley	(202) 622-6040
		CC:EBEO:2	David Weiner	(202) 622-6040
		CC:EBEO:3	Philip M. Corn	(202) 622-6050
6159	Installment Payment of Tax Liability	CC:EL:GL	See Contact List on page 165	
6161-6167	Extension of Time for Payment of Tax	CC:DOM:IT&A:1	Ray Bailey	(202) 622-4910
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
6201	Assessment Authority	CC:EL:GL	See Contact List on page 165	
6202	Mode or time of Assessment	CC:EL:GL	See Contact List on page 165	
6203	Method of Assessment	CC:EL:GL	See Contact List on page 165	
6204	Supplemental Assessment	CC:EL:GL	See Contact List on page 165	
6205	Special Rule Applicable to Certain Employment Taxes	CC:EBEO:3	Philip M. Corn	(202) 622-6050
		CC:EBEO:2	Linda Alsalihi	(202) 622-6040
		CC:EBEO:2	Lynne Camillo	(202) 622-6040
6206-6215	Procedure and Administration	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
6206	Special Rules Applicable to Excessive Claims Under Sections 6420,6421,and 6427	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
6211	Definition of a Deficiency	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
6212	Notice of a Deficiency	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Richard Fultz	(202) 622-7940
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
	Last Known Address	CC:DOM:IT&A:4	Margaret Owens	(202) 622-4940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Richard Fultz	(202) 622-7940
		CC:DOM:FS:PROC	Pamela S. Fuller	(202) 622-7950
6213	Restrictions Applicable to Deficiencies - Petition to Tax Court	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
6213(a)	Tax Jurisdiction to Restrain Premature Assessments	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940

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6214	Determinations by Tax Court	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
6215	Assessment of Deficiency Found by Tax Court	CC:DOM:IT&A:3	Peter Cohn	(202) 622-4930
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
6221-6231	Assessment-Partnership Items	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Edwin Green	(202) 622-7860
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
		CC:DOM:FS:P&SI	Guy A. Brachuti	(202) 622-7860
6232 (Repealed)	Extension of Subchapter to Windfall Profit Tax	CC:DOM:FS:P&SI	William A. Heard	(202) 622-7830
		CC:DOM:FS:P&SI	Patrick Putzi	(202) 622-7850
6233	Extension to Entities Filing Partnership Returns, etc.	CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Edwin Green	(202) 622-7850
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7860
		CC:DOM:FS:P&SI	Melissa C. Liquerman	(202) 622-3120
6234	Declaratory Judgment Relating to Treatment of Items Other Than Partnership Items With Respect to an Oversheltered Return	CC:DOM:FS:P&SI	William Heard	(202) 622-7830
6240-6242	Treatment of Partnership Iitems and Adjustments	CC:DOM:P&SI:1	Robert Honigman	(202) 622-3050
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
6241-6245	Treatment of Electing Large Partnerships	CC:DOM:P&SI:1	Dianna K. Miosi	(202) 622-3050
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:FS:P&SI	Edwin Green	(202) 622-7850
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
		CC:DOM:FS:P&SI	Leslie Finlow	(202) 622-7860
6245-6248	Adjustments by Secretary	CC:DOM:P&SI:1	Robert Honigman	(202) 622-3050
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
6251-6252	Claims for Adjustments by Partnership	CC:DOM:P&SI:1	Robert Honigman	(202) 622-3050
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
6255	Definitions and Special Rules	CC:DOM:P&SI:1	Robert Honigman	(202) 622-3050
		CC:DOM:FS:P&SI	Ron Buch	(202) 622-7860
6301-6344	Chapter 64 - Collection	CC:INTL:1	Edward Williams	(202) 874-1490
		CC:INTL:1	Ricardo Cadenas	(202) 874-1490
6301	Collection Authority	CC:EL:GL	See Contact List on page 165	
6302	Mode or Time of Collection	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
6303	Notice and Demand for Tax	CC:EL:GL	See Contact List on page 165	
6305	Collection of Certain Liability	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940

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6311	Payment by Check or Money Order	CC:EL:GL	See Contact List on page 165	
6313	Fractional parts of a Cent	CC:EL:GL	See Contact List on page 165	
6314	Receipt for Taxes	CC:EL:GL	See Contact List on page 165	
6315	Payments of Estimated Income Tax	CC:EL:GL	See Contact List on page 165	
6316	Payment by Foreign Currency	CC:EL:GL	See Contact List on page 165	
6317	Payment of Federal Unemployment Tax for Calendar Quarter	CC:EL:GL CC:EBEO:2	See Contact List on page 165 Al Kelley	 (202) 622-6040
6321	Lien for Taxes	CC:EL:GL	See Contact List on page 165	
6322	Period for Lien	CC:EL:GL	See Contact List on page 165	
6323	Validity and Priority Against Certain Persons	CC:EL:GL	See Contact List on page 165	
6324	Special Liens for Estate and Gift Taxes	CC:EL:GL	See Contact List on page 165	
6324A	Special Liens for Estate Tax Deferred Under Section 6166	CC:EL:GL	See Contact List on page 165	
6324B	Special Lien for Additional Estate Tax Attributable to Farm, Etc. Valuation	CC:EL:GL	See Contact List on page 165	
6325	Release of Lien or Discharge of Property	CC:EL:GL	See Contact List on page 165	
6326	Administrative Appeal of Liens	CC:EL:GL	See Contact List on page 165	
6331	Levy and Distraint	CC:EL:GL	See Contact List on page 165	
6332	Surrender of Property Subject to Levy	CC:EL:GL	See Contact List on page 165	
6333	Production of Books	CC:EL:GL	See Contact List on page 165	
6334	Property Exempt from Levy	CC:EL:GL	See Contact List on page 165	
6335	Sale of Seized Property	CC:EL:GL	See Contact List on page 165	
6336	Sale of Perishable Goods	CC:EL:GL	See Contact List on page 165	
6337	Redemption of Property	CC:EL:GL	See Contact List on page 165	
6338	Certificate of Sale, Deed of Real Property	CC:EL:GL	See Contact List on page 165	
6339	Legal effect of Certificate of Sale of Personal Property and Deed to Real Property	CC:EL:GL	See Contact List on page 165	
6340	Records of Sale	CC:EL:GL	See Contact List on page 165	
6341	Expense of Levy and Sale	CC:EL:GL	See Contact List on page 165	
6342	Application of Proceeds of Levy	CC:EL:GL	See Contact List on page 165	
6343	Authority to Release Levy and Return Property	CC:EL:GL	See Contact List on page 165	

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6344	Cross References	CC:EL:GL	See Contact List on page 165	
6401	Amounts Treated as Overpayments	CC:DOM:IT&A:1	John McGreery	(202) 622-4910
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Pamela Fuller	(202) 622-7950
		CC:DOM:FS:PROC	Richard Fultz	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
6402	Authority to Make Credits or Refunds	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:PROC	Pamela Fuller	(202) 622-7950
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
6402(c)&(d)	Past Due Support/Debts Owed	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
6402(i)	Refunds to Certain Fiduciaries of Insolvent Members of Affiliated Groups	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Gerald B. Fleming	(202) 622-7930
6403	Overpayment of Installment	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:PROC	Pamela Fuller	(202) 622-7950
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
6404	Abatements	CC:DOM:IT&A:1	David Auclair	(202) 622-4910
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Nancy M. Galib	(202) 622-7950
		CC:DOM:FS:PROC	Pamela Fuller	(202) 622-7950
6404(e)(1)	Abatement of Interest	CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
		CC:DOM:FS:PROC	Pamela Fuller	(202) 622-7950
6405	Reports of Refunds and Credits	CC:DOM:IT&A:1	Victoria Driscoll	(202) 622-4910
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
6406	Prohibition of Administrative Review of Decisions	CC:DOM:FS:PROC	Pamela Fuller	(202) 622-7950
		CC:DOM:IT&A:1	Victoria Driscoll	(202) 622-4910
6407	Date of Allowance of Refund or Credit	CC:DOM:IT&A:1	Pamela Fuller	(202) 622-7950
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
		CC:DOM:IT&A:1	Victoria Driscoll	(202) 622-4910
6408	State Escheat Laws Not to Apply	CC:EL:GL	See Contact List on page 165	
6411	Tentative Carryback and Refund Adjustments	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
6411(c)	Consolidated Returns	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
6412	Floor Stock Refunds	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
6413	Special Rules Applicable to Certain Employment Taxes	CC:EBEO:3	Philip M. Corn	(202) 622-6050
		CC:EBEO:2	Janine Cook	(202) 622-6040
		CC:EBEO:2	Al Kelley	(202) 622-6040
6414	Income Tax Withheld	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
6415	Credits or Refunds to Persons Who Collected Certain Taxes	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850

6416	Certain Taxes on Sales & Services	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
		CC:DOM:P&SI:8	Ruth Hoffman	(202) 622-3130
	Other Excise Taxes	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
6418	Sugar	CC:DOM:FS	Ned Madden	(202) 622-7850
6419	Excise Tax on Wagering	CC:DOM:P&SI:8	Ted Margopulos	(202) 622-3130
		CC:DOM:FS	Ned Madden	(202) 622-7850
6420	Gasoline Used on Farms	CC:DOM:P&SI:8	Susan Athy	(202) 622-3130
		CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
6421	Gasoline Used for Certain Nonhighway Purposes, Used by Local Transit Systems, or Sold for Certain Exempt Purposes	CC:DOM:P&SI:8	Susan Athy	(202) 622-3130
		CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
6425	Adjustments of Overpament of Estimated Income Tax by Corporation	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Paul Fuller	(202) 622-7950
6425(d)	Consolidated Returns	CC:DOM:CORP:2	Edward Cohen	(202) 622-7760
		CC:DOM:FS:CORP	Grid R. Glyer	(202) 622-7930
6427	Fuels Not Used for Taxable Purposes	CC:DOM:P&SI:8	Susan Athy	(202) 622-3130
		CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
6428 (Repealed)	1981 Rate Reduction Tax Credit	CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6429 (Repealed)	Credit and Refund of Chapter 45 Taxes Paid by Royalty Holders	CC:DOM:FS:P&SI	William D. Hussey	(202) 622-7850
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
6430 (Repealed)	Credit or Windfall Profits Taxes to Certain Trust Beneficiaries	CC:DOM:FS:P&SI	Bill Heard	(202) 622-7830
		CC:DOM:FS:P&SI	James C. Gibbons	(202) 622-7840
6501	Limitations on Assessment and Collection	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
6501(c)(8)	Failure to Notify Secretary	CC:INTL:4	Victoria Scotto	(202) 622-3860
		CC:INTL:4	Sharon Bomgardner	(202) 622-3860
6502	Collection After Assessment	CC:EL:GL	See Contact List on page 165	
6503	Suspension of Running of Period of Limitation	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:EL:GL	See Contact List on page 165	
		CC:INTL:1	Edward Williams	(202) 874-1490
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Richard Fultz	(202) 622-7940
6504	Cross References	CC:EL:GL	See Contact List on page 165	
6511	Limitations on Credit or Refund	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:INTL:6	Steve Musher	(202) 622-3880
		CC:INTL:6	Elizabeth Beck	(202) 622-3880
		CC:INTL:1	Michael Hara	(202) 874-1490
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Richard S. Goldstein	(292) 622-7940

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6512	Limitations in Case of Petition to Tax Court	CC:DOM:IT&A:3	Andrew Irving	(202) 622-4930
		CC:DOM:FS:PROC	Richard Fultz	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
6512(b)	Tax Court Jurisdiction to Enforce Overpayment Determinations	CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
6513	Time Tax Considered Paid	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:PROC	Pamela Fuller	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
6513(e)	Payments of Federal Unemployment Tax	CC:EBEO:3	Philip M. Corn	(202) 622-6050
		CC:EBEO:2	Al Kelley	(202) 622-6040
6514	Credit or Refund After Period of Limitation	CC:DOM:IT&A:3	Paul Tellier	(202) 622-4930
		CC:DOM:FS:PROC	Nancy M. Galib	(202) 622-7950
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
6521	Mitigation Provisions	CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
6532	Periods of Limitation on Suits	CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7940
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
6601-6622	Interest on Underpayments, Nonpayments, or Extensions of Time for Payment of Tax	CC:DOM:IT&A:1	Nancy Rose	(202) 622-4910
		CC:DOM:FS:PROC	Pamela Fuller	(202) 622-7950
		CC:DOM:FS:PROC	Richard S. Goldstein	(202) 622-7940
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
		CC:DOM:FS:PROC	Richard Fultz	(202) 622-7940
6621(a)	Underpayments and Overpayments	CC:DOM:IT&A:1	Raymond Bailey	(202) 622-4910
6621(b)	Quarterly Interest Rates	CC:DOM:IT&A:1	Raymond Bailey	(202) 622-4910
6621(c)	Increase in Underpayment Rate for Large Corporate Underpayments	CC:DOM:IT&A:1	Nancy Rose	(202) 622-4910
		CC:DOM:FS:PROC	Cindy McGreevy	(202) 622-7950
		CC:DOM:FS:PROC	Pamela Fuller	(202) 622-7950
6651	Failure to File Penalty	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6652	Failure to File Certain Information Returns	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
6652(b)		CC:EBEO:2	Elizabeth Edwards	(202) 622-6040
	Failure to Report Tips	CC:EBEO:4	Karin Loverud	(202) 622-6060
6652(c)	Failure to Make Applications for Recognition of Exemption or Information Returns Available for Public Inspection Under IRC 6104(e)	CP:E:EO:P:1	John Faron	(202) 622-7645
		CC:EBEO:6	Ron Weinstock	(202) 622-4290
		CC:EBEO:5	Joan Domike	(202) 622-4290
		CC:EBEO:5(FS)	Phyllis Haney	(202) 622-4290
6652(d),(e)	Annual Registration and Notification by Pension Plans, and Information Required of Certain Deferred Compensation Plans	CC:EBEO:2	Lynne Camillo	(202) 622-6040

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6653	Failure to Pay Stamp Tax	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6653 (Repealed)	Negligence Penalty	CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6653(b) (Repealed)	Fraud Penalty	CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6554-6655	Failure to Pay Estimated Income Tax	CC:DOM:IT&A:1	Michael Gompertz	(202) 622-4910
		CC:DOM:IT&A:1	Nancy Rose	(202) 622-4910
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6656	Failure to Deposit Certain Taxes	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6657	Bad Checks	CC:EL:GL	See Contact List on page 165	
6658	Coordination with Title 11	CC:EL:GL	See Contact List on page 165	
6659 (Repealed)	Addition to Tax in the Case of Valuation Overstatments	CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6659A (Repealed)	Addition to Tax in Case of Overstatement of Pension Liabilities	CP:E:EP	Hotline	(202) 622-6074
6660 (Repealed)	Addition to Tax in the Case of Valuation Understatement for Purposes of the Estate or Gift Tax	CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6661 (Repealed)	Substantial Understatement of Liability	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Bill Jackson	(202) 622-4960
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6662	Imposition of Accuracy Related Penalty	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
		CC:INTL:APA	Carolyn Fanaroff	(202) 874-4360
		CC:INTL	Christopher Faiferlick	(202) 622-3810
6662(e)	Substantial Valuation Misstatement Under Chapter 2	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6663	Imposition of Fraud Penalty	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	William E. Armstrong Jr.	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6664	Definitions and Special Rules	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&ACC:D	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6665	Applicable Rules	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Michael A. Nixon	(202) 622-7920
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920

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6671	Rules for Applications of Assessable Penalties	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6672	Failure to Collect and Pay Over Tax	CC:EL:GL CC:DOM:FS:IT&A CC:DOM:FS:IT&A	See Contact List on page 165 Theresa Stephens Kathy Gibbs	 (202) 622-7920 (202) 622-7920
6673	Costs Awarded by Courts to Government is Suit Instituted by Petitioner Primarily for Delay	CC:DOM:IT&A:4 CC:DOM:FS:CORP CC:DOM:FS:PROC	Peter Frederick George R. Johnson Richard Fultz	(202) 622-4940 (202) 622-7930 (202) 622-7940
6674	Fraudulent Statement of Failure to Furnish Statement to Employee	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Frederick Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6675	Excessive Claim for Fuel Use	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Frederick Frank Boland Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-4940 (202) 622-3130 (202) 622-7920 (202) 622-7920
6676 (Repealed)	'89 OBRA Returns After 12-31-89	CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-7920 (202) 622-7920
6677	Failure to File Information with Respect to Foreign Trust	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:INTL:6 CC:INTL:6	Peter Frederick Willie E. Armstrong, Jr. Elizabeth Karzon Trina Dang	(202) 622-4940 (202) 622-7920 (202) 622-3880 (202) 622-3880
6679	Failure to File Information Return with Respect to Foreign Corporation or Partnership	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6682	False Information with Respect to Withholding	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Frederick Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6683	Failure of Foreign Corporation to File Return of Personal Holding Company Tax	CC:INTL:2	Philip Garlett	(202) 622-3840
6684	Assessable Penalties with Respect to Liability for Tax under Chapter 42	CP:E:EO:R CP:E:EO:P:1 CC:EBEO:6 CC:EBEO:5	William Brockner John Reilly Ronald Weinstock Paul Accettura	(202) 622-8531 (202) 622-7352 (202) 622-4290 (202) 622-6070
6685	Assessable Penalties with Respect to Private Foundation Annual Returns	CP:E:EO:P:1 CP:E:EO:R CC:EBEO:6 CC:EBEO:5	John Reilly William Brockner Ronald Weinstock Mike Blumenfeld	(202) 622-7352 (202) 622-8531 (202) 622-4290 (202) 622-6070
6686	Failure to File Returns or Supply Information by DISC or FSC	CC:INTL:5 CC:INTL	Paul Epstein Jacob Feldman	(202) 622-3870 (202) 622-3810
6687 (Repealed)	Failure to Supply Information with Respect to Place of Residence	CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-7920 (202) 622-7920
6688	Assessable Penalties with Respect to Information Required to be Furnished Under Section 7654	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Frederick Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6689	Failure to File Notice of Redetermination of Foreign Tax	CC:INTL:2	Phyllis Marcus	(202) 622-3840

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6690	Fraudulent Statement or Failure to Furnish Statement to Plan Participant	CP:E:EP CC:EBEO:7(FS) CC:EBEO:7(FS)	Hotline Linda Phillips Don Parkinson	(202) 622-6074 (202) 622-6090 (202) 622-6090
6692	Failure to File Actuarial Report	CP:E:EP CC:EBEO:7(FS) CC:EBEO:7(FS)	Hotline Linda Phillips Don Parkinson	(202) 622-6074 (202) 622-6090 (202) 622-6090
6693	Failure to Provide Reports on Individual Retirement Accounts or Annuities	CP:E:EP CC:EBEO:7(FS)	Hotline Don Parkinson	(202) 622-6074 (202) 622-6090
6694	Understatement of Taxpayer's Liability by Return Preparer	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6695	Other Assessable Penalties with Respect to Preparation of Income Tax Returns for other Persons	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Frederick Willie C. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6696	Rules Applicable to Section 6694 and 6695	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Peter Frederick Willie E. Armstrong, Jr. John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920 (202) 622-7920
6697	Assessable Penalties with Respect to Liability for Tax of Qualified Investment Entities	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Alan B. Munro Bill Coppersmith Alice Bennett Roger E. Wade	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7870
6698	Failure to File Partnership Returns	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick Willie E. Armstrong, Jr.	(202) 622-4940 (202) 622-7920
6698A	Failure to File Information Return - Carryover Basis	CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
6699 (Repealed)	Assessable Penalties Relating to Tax Credit ESOP	CP:E:EP CC:EBEO:7(FS)	Hotline Branch Contact	(202) 622-6074 (202) 622-6090
6700	Promoting Abusive Tax Shelters	CC:DOM:IT&A:4 CC:DOM:FS:IT&A CC:INTL	Peter Frederick John L. Trevey, Jr. Emron Pratt	(202) 622-4940 (202) 622-7920 (202) 622-3810
6701	Penalties for Aiding and Abetting Understatement of Tax Liability	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6702	Frivolous Income Tax Return	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6703	Ruler Applicable to Penalties	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6704	Failure to Keep Records, Etc.	CP:E:EP CC:EBEO:7(FS)	Hotline Don Parkinson	(202) 622-6074 (202) 622-6090
6705	Failure by Broker To Provide Notice To Payors	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	Bill Coppersmith Alan B. Munro Alice Bennett Elizabeth A. Handler Roger E. Wade	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7870 (202) 622-7870

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6706	Original Issue Discount Information Requirements	CC:DOM:FI&P:3 CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	William E. Blanchard Alan B. Munro Marshall Feiring Elizabeth A. Handler Roger E. Wade	(202) 622-3950 (202) 622-3920 (202) 622-3930 (202) 622-7870 (202) 622-7870
6707-6708	Failure to Furnish Information Regarding Tax Shelters	CC:DOM:IT&A4	Peter Frederick	(202) 622-4940
6709	Penalties with Respect to Mortgage Credit Certificates	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6710	Failure to Disclose that Contributions are Nondeductible	CP:E:EO:P:1	John Reilly	(202) 622-7352
6711	Failure by Tax-Exempt Organization to Disclose Certain Information	CP:E:EO:P:1	John Reilly	(202) 622-7352
6712	Failure to Disclose Treaty-based Return Positions	CC:INTL:6	Elizabeth Karzon	(202) 622-3880
6713	Disclosure or Use of Information by Preparers of Returns	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920
6715	Dyed Fuel Sold for Use or Used in Taxable Use	CC:DOM:P&SI:8 CC:DOM:FS:P&SI	Frank Boland James Gibbons	(202) 622-3130 (202) 622-7840
6721-6724	Failure to Comply with Information Reporting Requirements	CC:DOM:IT&A:1 CC:DOM:FS:IT&A	Nancy Rose John L. Trevey, Jr.	(202) 622-4910 (202) 622-7920
6801	Authority for Establishment, Alteration, and Distribution	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
6851	Termination Assessments of Income Tax	CC:EL:GL	See Contact List on page 165	
6852	Termination Assessments in Case of Flagrant Political Expenditures of 501(c)(3) Organizations	CP:E:EO:P:1 CC:EBEO:5	John Reilly Paul Accettura	(202) 622-7352 (202) 622-6070
6861	Jeopardy Assessments of Income, Estate, Gift and Certain Excise Taxes	CC:EL:GL	See Contact List on page 165	
6862	Jeopardy Assessment of Taxes Other than Income, Estate, Gift, and Certain Excise Taxes	CC:EL:GL	See Contact List on page 165	
6863	Stay of Collection of Jeopardy Assessments	CC:EL:GL CC:DOM:FS:PROC CC:DOM:FS:PROC	See Contact List on page 165 Blaise Dusenberry Richard Fultz	 (202) 622-7940 (202) 622-7940
6864	Termination of Extended Period for Payment in Case of Carryback	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Richard S. Goldstein Blaise Dusenberry Stuart Spielman	(202) 622-7940 (202) 622-7940 (202) 622-7950
6867	Presumptions Where Owner of Large Amounts of Cash is Not Identified	CC:EL:GL CC:DOM:FS:PROC CC:DOM:FS:PROC	See Contact List on page 165 Richard S. Goldstein Blaise Dusenberry	 (202) 622-7940 (202) 622-7940

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6871	Claims for Income, Estate, Gift, and Certain Excise Taxes in Receivership Proceedings	CC:EL:GL	See Contact List on page 165	
6872	Suspension of Period on Assessment	CC:EL:GL	See Contact List on page 165	
6873	Unpaid Claims	CC:EL:GL	See Contact List on page 165	
6901-6902	Procedure and Administration Transferee Liability	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:PROC	Nancy M. Galib	(202) 622-7950
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
6903	Notice of Fiduciary Relationship	CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Nancy Galib	(202) 622-7950
6905	Discharge of Executor from Personal Liability	CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Nancy M. Galib	(202) 622-7950
7101	Form of Bonds	CC:DOM:FS:PROC	Blaise Dusenberry	(202) 622-7940
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
7102	Single Bond in Lieu of Multiple Bonds	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
		CC:DOM:FS:PRO	Blaise Dusenberry	(202) 622-7940
7121	Closing Agreements	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Pamela Fuller	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
7122	Compromises	CC:EL:GL	See Contact List on page 165	
		CC:DOM:FS:PROC	Stuart Spielman	(202) 622-7950
		CC:DOM:FS:PROC	Pamela Fuller	(202) 622-7950
		CC:DOM:FS:PROC	Peter Reilly	(202) 622-7950
7201-7215	Chapter 75 - Crimes, Other Offenses, and Forfeitures	CC:EL:CT	Michael A. Swim	(202) 622-4470
		CC:EL:CT	Chris Langello	(202) 622-4470
		CC:EL:CT	Brian Townsend	(202) 622-4470
		CC:EL:CT	John Fuhrman	(202) 622-4470
		CC:EL:CT	Jeff S. Jordan	(202) 622-4470
		CC:EL:CT	Martin E. Needle	(202) 622-4470
		CC:INTL:1	Bill Lowrance	(202) 874-1490
7216	Disclosure or Use of Information by Preparers of Returns	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
7231	Failure to Obtain License for Collection of Foreign Items	CC:INTL:1	David Alvarez	(202) 874-1490
7232	Failure to Register, or False Statement by Manufacturer or Producer of Gasoline or Lubricating Oil	CC:DOM:P&SI:8	Frank Boland	(202) 622-3130
7261	Representation That Retailers' Excise Tax is Excluded From Price of Article	CC:DOM:P&SI:8	Jeffrey Nelson	(202) 622-3130
7262-7275	Other Offenses	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Warren M. Joseph	(202) 622-7900
7301	Property Subject to Tax	CC:EL:CT	See Contact List on page 163	

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7302	Property Used in Violation of Internal Revenue Laws	CC:EL:CT	See Contact List on page 163	
7303	Other Property Subject to Forfeiture	CC:DOM:IT&A:1 CC:DOM:FS:IT&A	Michael Gompertz Warren M. Joseph	(202) 622-4910 (202) 622-7900
7304	Penalty for Fraudulently Claiming Drawback	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick Warren M. Joseph	(202) 622-4940 (202) 622-7900
7321-7327	Procedure and Administration	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick Warren M. Joseph	(202) 622-4940 (202) 622-7900
7341-7344	Miscellaneous Penalty and Forfeiture Provisions	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick Warren M. Joseph	(202) 622-4940 (202) 622-7900
7401	Authorization	CC:EL:GL	See Contact List on page 165	
7402	Jurisdiction of District Courts	CC:EL:GL	See Contact List on page 165	
7403	Action to Enforce Lien or to Subject property to Payment of Tax	CC:EL:GL	See Contact List on page 165	
7404	Authority to Bring Civil Action for Estate Taxes	CC:EL:GL	See Contact List on page 165	
7405	Action for Recovery of Erroneous Refunds	CC:EL:GL	See Contact List on page 165	
7406	Disposition of Judgments & Monies Recovered	CC:EL:GL	See Contact List on page 165	
7407	Action to Enjoin Income Tax Return Preparers	CC:EL:GL	See Contact List on page 165	
7408	Action to Enjoin Promoters of Abusive Tax Shelters, etc.	CC:EL:GL	See Contact List on page 165	
7409	Action to Enjoin Flagrant Political Expenditures of 501(c)(3) Organizations	CP:E:EO:P:1 CC:EBEO:5 CC:EBEO:6	John Reilly Paul Accettura Ron Weinstock	(202) 622-7352 (202) 622-6070 (202) 622-4290
7421	Prohibition of Suits to Restrain Assessment or Collection	CC:EL:GL CC:DOM:FS:PROC	See Contact List on page 165 Nancy Galib	 (202) 622-7950
7422	Civil Actions for Refunds	CC:DOM:IT&A:3 CC:DOM:FS:CORP	Andrew Irving George R. Johnson	(202) 622-4930 (202) 622-7930
7423	Repayments to Officers or Employees	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
7424	Intervention	CC:EL:GL	See Contact List on page 165	
7425	Discharge of Liens	CC:EL:GL	See Contact List on page 165	
7426	Civil Actions by Persons Other than Taxpayers	CC:EL:GL	See Contact List on page 165	
7427	Income Tax Return Preparers	CC:DOM:IT&A:4 CC:DOM:FS:IT&A	Peter Frederick John L. Trevey, Jr.	(202) 622-4940 (202) 622-7920

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7428	Declaratory Judgments Relating to Status and Classification of Organizations Under Section 501(c)(3), Etc.	CP:E:EO:P:1 CC:EBEO:5 CC:EBEO:6	Thomas Miller Joan Domike Ronald Weinstock	(202) 622-5656 (202) 622-4290 (202) 622-4290
7429	Review of Jeopardy Levy or Assessment Procedures	CC:EL:GL	See Contact List on page 165	
7429(a)	Tax Court Review of Jeopardy Assessments and Levy Procedures	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Blaise Dusenberry Peter Reilly Stuart Spielman	(202) 622-7940 (202) 622-7950 (202) 622-7950
7430	Awarding of Court Costs and Certain Fees	CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Daniel A. Cassano John L. Trevey, Jr.	(202) 622-7920 (202) 622-7920
7431	Civil Damage for Unauthorized Disclosure of Return and Return Information	CC:EL:D	(See page 8 (CC:EL:D) for list of managers)	
7432	Civil Damages for Failure to Release Lien	CC:EL:GL	See Contact List on page 165	
7433	Civil Damages for Certain Unauthorized Collection Actions	CC:EL:GL	See Contact List on page 165	
7435	Unauthorized Enticement of Information Disclosure	CC:EL:GL	See Contact List on page 165	
7436	Proceedings for Determination of Employment Status	CC:EBEO:2 CC:EBEO:2	Lynn Camillo John Richards	(202) 622-6040 (202) 622-6040
7441-7475	Tax Court	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Pamela Fuller Richard Fultz Peter Reilly	(202) 622-7950 (202) 622-7940 (202) 622-7940
7442-7433A	Jurisdiction	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Peter Reilly Jordan S. Musen Richard Fultz	(202) 622-7940 (202) 622-7950 (202) 622-7940
7453	Rules of Practice, Procedure, and Evidence	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC CC:INTL:3	Peter Reilly Richard Fultz Pamela Fuller Paul Manning	(202) 622-7950 (202) 622-7940 (202) 622-7950 (202) 622-3850
7454	Burden of Proof in Fraud, Foundation Manager, and Transferee Cases	CC:DOM:FS:PROC CC:DOM:FS:PROC	Blaise Dusenberry Nancy Galib	(202) 622-7940 (202) 622-7950
7454(b)	Foundation Managers	CC:EBEO:6	Ronald Weinstock	(202) 622-4290
7464	Intervention by Trustee of Debtor's Estate	CC:EL:GL	See Contact List on page 165	
7465	Provisions of Special Application to Transferees	CC:DOM:FS:PROC CC:DOM:FS:PROC	Nancy Galib Blaise Dusenberry	(202) 622-7950 (202) 622-7940
7476	Declaratory Judgments Relating to Qualification of Certain Retirement Plans	CC:EBEO:7(FS) CC:EBEO:7(FS)	Amy Speetjens Don Parkinson	(202) 622-6090 (202) 622-6090
7477	Declaratory Judgments Relating to Value of Certain Gifts	CC:DOM:P&SI:4 CC:DOM:FS:P&SI	George Masnik Andrea Tucker	(202) 622-3090 (202) 622-7840

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7478	Declaratory Judgments Relating to Status of Certain Governmental Obligations	CC:DOM:FI&P:5 CC:DOM:FS:FI&P	Lon Smith Santina Lough	(202) 622-3980 (202) 622-7870
7479	Declaratory Judgments Relating to Eligibility of Estate With Respect to Installment Payments Under Section 6166	CC:DOM:FS:PROC CC:DOM:FS:PROC	Stuart Spielman Nancy Galib	(202) 622-7950 (202) 622-7950
7481-7486	Procedure and Administration	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
7481(c)	Tax Court Jurisdiction to Determine Interest on Deficiencies	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Cindy McGreevy Richard S. Goldstein Pamela Fuller	(202) 622-7940 (202) 622-7940 (202) 622-7950
7481(d)	Jurisdiction to Modify Decisions in Certain Estate Tax Cases	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:CORP	Nancy Galib Stuart Spielman George R. Johnson	(202) 622-7950 (202) 622-7950 (202) 622-7930
7482	Courts of Review	CC:DOM:FS:PROC CC:DOM:FS:PROC	Peter Reilly Richard Fultz	(202) 622-7950 (202) 622-7940
7483	Notice of Appeal	CC:DOM:FS:PROC CC:DOM:FS:PROC	Richard Fultz Nancy Galib	(202) 622-7940 (202) 622-7950
7484	Charge of Incumbent in Office	CC:DOM:FS:PROC CC:DOM:FS:PROC	Peter Reilly Richard Fultz	(202) 622-7950 (202) 622-7940
7485	Bond to Stay Assessment and Collection	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Blaise Dusenberry Pamela Fuller Peter Reilly	(202) 622-7940 (202) 622-7940 (202) 622-7950
7486	Refund, Credit, or Abatement of Amounts Disallowed	CC:DOM:FS:PROC CC:DOM:FS:PROC	Blaise Dusenberry Richard S. Goldstein	(202) 622-7940 (202) 622-7940
7501	Liability for Taxes Withheld or Collected	CC:EL:GL	See Contact List on page 165	
7502	Timely Mailing Treated as Timely Filing and Paying	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Peter Frederick Blaise Dusenberry Richard S. Goldstein Richard Fultz Nancy M. Galib	(202) 622-4940 (202) 622-7940 (202) 622-7940 (202) 622-7940 (202) 622-7950
7503	Time for Performance of Acts When Last Day Falls on Saturday, Sunday, or Legal Holiday	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Peter Frederick Richard Fultz Nancy M. Galib Blaise Dusenberry	(202) 622-4940 (202) 622-7940 (202) 622-7950 (202) 622-7940
7504	Fractional Parts of a Dollar	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
7505	Sale of Personal Property Acquired by the United States	CC:EL:GL	See Contact List on page 165	
7506	Administration of Real Estate Acquired by the United States	CC:EL:GL	See Contact List on page 165	
7507	Exemption of Insolvent Banks from Tax	CC:DOM:FI&P:1 CC:DOM:FI&P CC:DOM:FS:FI&P	Sharon Galm Steve Glickstein Elizabeth Handler	(202) 622-3920 (202) 622-3900 (202) 622-7870
7508	Time for Performing Acts Postponed by Reason of Service in Combat Zone	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC	Peter Frederick Jordan S. Musen Richard S. Goldstein	(202) 622-4940 (202) 622-7950 (202) 622-7940

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7508A	Authority to Postpone Certain Tax Related Deadlines by Reason of Presidentially Declared Disaster	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC	Peter Frederick Richard Fultz Richard S. Goldstein	(202) 622-4940 (202) 622-7940 (202) 622-7940
7509	Expenditures Incurred by the United States Postal Service	CC:DOM:IT&A:3	Andrew M. Irving	(202) 622-4930
7510	Exemption from Tax of Domestic Goods Purchased for the United States	CC:DOM:IT&A:3	Andrew M. Irving	(202) 622-4930
7512	Separate Accounting for Certain Collected Taxes, etc.	CC:EL:GL	See Contact List on page 165	
7513-7516	Reproduction of Returns and Other Documents	CC:DOM:IT&A:1	Rose Weber	(202) 622-4910
7514	Authority to Prescribe or Modify Seals	CC:EL:GL	See Contact List on page 165	
7517	Furnishing on Request of Statement Explaining Estate or Gift Valuation	CC:DOM:P&SI:4 CC:DOM:FS:P&SI	Lee Dunn John D. MacEachen	(202) 622-3090 (202) 622-7850
7518	Tax Incentives Relating to Merchant Marine Capital Construction Funds	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman James C. Gibbons	(202) 622-3040 (202) 622-7840
7519	Required Payments for Entities Electing Not To Have Required Taxable Year	CC:DOM:IT&A:2 CC:DOM:FS:IT&A CC:DOM:FS:IT&A	Robert Berkovsky Joyce C. Albro Thomas D. Moffitt	(202) 622-4920 (202) 622-7920 (202) 622-7900
7520	Valuation Tables	CC:DOM:P&SI:4 CC:DOM:P&SI:4 CC:DOM:FS:P&SI CC:DOM:FS:P&SI	William Blodgett Lane Damazo John D. MacEachen Andrea S. Tucker	(202) 622-3090 (202) 622-3090 (202) 622-7850 (202) 622-7840
7521	Procedure Involving Taxpayer Interviews	CC:EL:GL	See Contact List on page 165	
7522	Content of Tax Due, Deficiency, and Other Notices	CC:DOM:IT&A:4 CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Peter Frederick Blaise Dusenberry Nancy Galib Peter Reilly	(202) 622-4940 (202) 622-7940 (202) 622-7950 (202) 622-7950
7601-7611	Examination and Inspection	CC:INTL:1 CC:INTL	Edward Williams Christopher Faiferlick	(202) 874-1490 (202) 622-3810
7601	Canvass of Districts for Taxable Persons and Objects	CC:EL:GL	See Contact List on page 165	
7602	Examination of Books and Witnesses	CC:EL:GL	See Contact List on page 165	
7603	Service of Summons	CC:EL:GL	See Contact List on page 165	
7604	Enforcement of Summons	CC:EL:GL	See Contact List on page 165	
7605	Time and Place of Examination	CC:EL:GL	See Contact List on page 165	
7605(b)		CC:DOM:FS:PROC CC:DOM:FS:PROC	Pamela S. Wilson Peter Reilly	(202) 622-7950 (202) 622-7950
7606	Entry of Premises for Examination of Taxable Objects	CC:EL:GL	See Contact List on page 165	

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7608	Authority of Internal Revenue Enforcement Officers	CC:DOM:IT&A:4 CC:EL:CT	Peter Frederick See Contact List on page 163	(202) 622-4940
7609	Special Procedures for Third Party Summons	CC:EL:GL	See Contact List on page 165	
7610	Fees and Costs for Witness	CC:EL:GL	See Contact List on page 165	
7611	Restrictions on Church Tax Inquiries and Examinations	CC:EBEO:5 CC:EBEO:5 CC:EBEO:5 CC:EBEO:5 CC:EBEO:5	Paul Accettura Monica Rosenbaum Joan Domike	(202) 622-6070 (202) 622-6070 (202) 622-4290
7622	Authority to Administer Oaths and Testify	CC:EL:GL	See Contact List on page 165	
7623	Expenses of Detection & Punishment of Frauds	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
7624	Reimbursement to State and Local Law Enforcement Agencies	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
7651	Administration and Collection of Taxes in Possessions	CC:EL:GL CC:INTL:1	See Contact List on page 165 Edward Williams	 (202) 874-1490
7652	Shipments to the United States	CC:INTL:1	Edward Williams	(202) 874-1490
7653	Shipments From the United States	CC:INTL:1	Edward Williams	(202) 874-1490
7654	Coordination of United States and Certain Possesion Individual Income Taxes	CC:INTL:1 CC:INTL:1	Edward Williams Ricardo Cadenas	(202) 874-1490 (202) 874-1490
7701	Fixed Investment Trusts/Multiple Class Trusts	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Bill Coppersmith Alan B. Munro Alice Bennett Roger E. Wade	(202) 622-3930 (202) 622-3920 (202) 622-3950 (202) 622-7940
7701(a)(2)	Partnership and Partner	CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:P&SI:1 CC:DOM:FS:P&SI CC:DOM:FS:P&SI CC:INTL:4 CC:INTL:4 CC:INTL:4	William P. O'Shea Arthur Ernst Diana K. Miosi Lori C. Gardner Ann Veninga Ronald Gootzeit Maura Sullivan Victoria Scotto	(202) 622-3070 (202) 622-3060 (202) 622-3050 (202) 622-7840 (202) 622-7860 (202) 622-3860 (202) 622-3860 (202) 622-3860
7701(a)(3)	Corporation (Classification of Association)	CC:DOM:P&SI:2 CC:DOM:P&SI:1 CC:DOM:P&SI:3 CC:DOM:FS:P&SI CC:DOM:FS:P&SI CC:INTL:4 CC:INTL:4 CC:INTL:4	Arthur Ernst Diana K. Miosi William P. O'Shea Ann Veninga Lori C. Gardner Ronald Goutzeit Maura Sullivan Victoria Scotto	(202) 622-3060 (202) 622-3050 (202) 622-3070 (202) 622-7860 (202) 622-7840 (202) 622-3860 (202) 622-3860 (202) 622-3860

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7701(a)(4)(5)	Domestic/Foreign Partnership	CC:INTL:4	Ronald Gootzeit	(202) 622-3860
		CC:INTL:4	Maura Sullivan	(202) 622-3860
		CC:INTL:4	Victoria Scotto	(202) 622-3860
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:P&SI:3	William P. O'Shea	(202) 622-3070
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:FS:P&SI	Ann Veninga	(202) 622-7860
		CC:DOM:FS:P&SI	Donna L. Mucha	(202) 622-3120
7701(a)(6)	Fiduciary	CC:DOM:P&SI:3	Donna Young	(202) 622-3070
		CC:DOM:P&SI:4	Frances Schafer	(202) 622-3090
		CC:DOM:P&SI:2	Arthur Ernst	(202) 622-3060
		CC:DOM:P&SI:1	Diana K. Miosi	(202) 622-3050
		CC:DOM:FS:P&SI	John D. MacEachen	(202) 622-7850
		CC:DOM:FS:P&SI	Andrea S. Tucker	(202) 622-7840
7701(a)(7)	Stock	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
7701(a)(8)	Shareholder	CC:DOM:CORP:5	Vicki Hyche	(202) 622-7540
		CC:DOM:CORP:3	Victor Penico	(202) 622-7780
		CC:DOM:FS:CORP	George R. Johnson	(202) 622-7930
7701(a)(18)	International Organization	CC:INTL:3	Paul Manning	(202) 622-3850
		CC:INTL:3	David Juster	(202) 622-3850
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
7701(a)(19)	Domestic Building and Loan Association	CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
7701(a)(31)	Foreign Estate or Trust	CC:INTL:6	Elizabeth Karzon	(202) 622-3880
7701(a)(32)	Cooperative Banks	CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Sharon Galm	(202) 622-3920
		CC:DOM:FS:FI&P	Elizabeth Handler	(202) 622-7870
7701(a)(36)	Income Tax Return Preparer	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	John L. Trevey, Jr.	(202) 622-7920
7701(a)(38)	Joint Returns	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
7701(a)(39)	Persons Living Outside U.S.	CC:DOM:IT&A:1	John McGreevy	(202) 622-4910
		CC:DOM:FS:IT&A	Willie E. Armstrong, Jr.	(202) 622-7920
7701(a)(40)	Indian Tribal Government	CC;DOM;FI&P:3	Alice Bennett	(202) 622-3950
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870
7701(a)(42)-(45)	Technical and Conforming Amendment Related to Treatment of Market Discount and Acquisition Discount	CC:DOM:FI&P:3	William E. Blanchard	(202) 622-3950
		CC:DOM:FI&P:1	Alan B. Munro	(202) 622-3920
		CC:DOM:FI&P:2	Bill Coppersmith	(202) 622-3930
		CC:DOM:FS:FI&P	Elizabeth A. Handler	(202) 622-7870
		CC:DOM:FS:FI&P	Roger E. Wade	(202) 622-7870

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7701(b)	Definition of Resident Aliens and Nonresident Aliens	CC:INTL:3	David Juster	(202) 622-3850
7701(e)	Treatment of Certain Contracts for Providing Services, etc.	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	John Aramburu Willie E. Armstrong, Jr.	(202) 622-4960 (202) 622-7920
7701(e)(3)&(4)	Waste Disposal, Energy, and Clean Water Facilities	CC:DOM:P&SI:6 CC:DOM:FS:P&SI	Charles B. Ramsey William D. Hussey	(202) 622-3110 (202) 622-7850
7701(f)	Use of Related Persons & Passthrough Entities	CC:DOM:FI&P:1 CC:DOM:FI&P:2 CC:DOM:FI&P:3 CC:DOM:FS:FI&P	Alan B. Munro Bill Coppersmith Alice Bennett Roger E. Wade	(202) 622-3920 (202) 622-3930 (202) 622-3950 (202) 622-7940
7701(g)	Clarification of FMV in the Case of Nonrecourse Indebtedness	CC:DOM:P&SI:1 CC:DOM:P&SI:2 CC:DOM:P&SI:3	Diana K. Miosi Arthur Ernst William P. O'Shea	(202) 622-3050 (202) 622-3060 (202) 622-3070
7701(h)	Motor Vehicle Operating Leases	CC:DOM:P&SI:5 CC:DOM:FS:P&SI	Susan Reaman James C. Gibbons	(202) 622-3040 (202) 622-7840
7701(i)	Taxable Mortgage Pools	CC:DOM:FI&P:2 CC:DOM:FS:FI&P	Marshall Feiring Roger E. Wade	(202) 622-3930 (202) 622-7870
7701(j)	Tax Treatment of Federal Thrift Savings Fund	CC:EBEO:1(T) CC:EBEO:7(FS)	Branch Contact Rob Walsh	(202) 622-6030 (202) 622-6090
7702	Life Insurance Contract Defined	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
7702A	Modified Endowment Contract Defined	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Donald Drees Nancy V. Knapp	(202) 622-3970 (202) 622-7870
		CC:DOM:IT&A:2	Katherine J. Kiss	(202) 622-4920
7702B	Treatment of Qualified Longterm Care Insurance	CC:DOM:FI&P:4 CC:DOM:FS:FI&P	Katherine Hossofsky Nancy V. Knapp	(202) 622-3477 (202) 622-7870
7703	Determination of Marital Status	CC:DOM:IT&A:6 CC:DOM:FS:IT&A	Ed Schwartz Maxine Woo	(202) 622-4960 (202) 622-7920
7704	Certain Publicly Traded Partnerships Treated as Corporations	CC:DOM:P&SI:3 CC:DOM:P&SI:2 CC:DOM:P&SI:1 CC:DOM:FS:P&SI	William P. O'Shea Arthur Ernst Diana K. Miosi Ann Veninga	(202) 622-3070 (202) 622-3060 (202) 622-3050 (202) 622-7860
7805	Rules and Regulations For general questions relating to the ruling and regulations process, contact the Technical Branch with responsibility for the underlying issue. Calls to the Procedureal Branch should be limited to litigation related matters.	CC:DOM:FS:PROC CC:DOM:FS:PROC CC:DOM:FS:PROC	Stuart Spielman Cindy McGrevey Peter Reilly	(202) 622-7950 (202) 622-7950 (202) 622-7950
7806	Construction of Title	CC:DOM:FS:PROC CC:DOMFS:PROC	Ken Casey Cindy McGreevy	(202) 622-7940 (202) 622-7950
7807	Rules in Effect Upon Enactment of this Title	CC:DOM:FS:PROC CC:DOM:FS:PROC	Ken Casey Cindy McGreevy	(202) 622-7940 (202) 622-7950
7809	Deposit of Collections	CC:DOM:IT&A:4	Peter Frederick	(202) 622-4940

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7810	Revolving Fund for Redemption of Real Property	CC:EL:GL	See Contact List on page 165	
7811	Taxpayer Assistance Orders	CC:EL:GL	See Contact List on page 165	
7871	Indian Tribal Governments treated as States for Certain Purposes	CC:DOM:FI&P:2 CC:DOM:FI&P:1 CC:DOM:FI&P:3	Bill Coppersmith Alan B. Munro Alice Bennett	(202) 622-3930 (202) 622-3920 (202) 622-3950
7872	Treatment of Loans with Below Market Rate Interest (Except Gift Loans)	CC:DOM:FI&P:2 CC:INTL:5 CC:INTL:5 CC:DOM:FS:FI&P CC:DOM:FS:FI&P	David Silber Jeff Dorfman Paul Epstein Elizabeth A. Handler Roger E. Wade	(202) 622-3930 (202) 622-3870 (202) 622-3870 (202) 622-7870 (202) 622-7870
	Gift Loans	CC:DOM:P&SI:4 CC:DOM:P&SI:4 CC:DOM:FS:P&SI	Frances Schafer William Blodgett Andrea S. Tucker	(202) 622-3090 (202) 622-3090 (202) 622-7840
7872(c)(1)(C)	Corporate-Shareholder Loans	CC:DOM:CORP:4 CC:DOM:CORP:5 CC:INTL:5 CC:DOM:FS:CORP	Vicki Hyche Vicki Hyche Paul Epstein Grid R. Glyer	(202) 622-7520 (202) 622-7540 (202) 622-3870 (202) 622-7930
7873	Federal Tax Treatment of Income Derived by Indians from Exercise of Fishing Rights Secured by Treaty	CC:DOM:IT&A:3 CC:DOM:FS:IT&A	Christie Jacobs Maxine Woo	(202) 622-4930 (202) 622-7920
8001-8005	Organization and Membership of the Joint Committee on Taxation	CC:DOM:FS:PROC CC:DOM:FS:PROC	Richard Fultz Blaise Dusenberry	(202) 622-7940 (202) 622-7940
8021-8023	Powers and Duties of the Joint Committee	CC:DOM:FS:PROC CC:DOM:FS:PROC	Richard Fultz Blaise Dusenberry	(202) 622-7940 (202) 622-7940
8712	Parity in the Application of Certain Limits to Mental Health Benefits	CC:EBEO:4	Russell Weinhemier	(202) 622-6060
9001-9042	Presidential Election Campaign Fund	CC:DOM:IT&A:3 CC:DOM:FS:IT&A	Karin Gross Daniel A. Cassano	(202) 622-4930 (202) 622-7920
9701-9722	Coal Industry Health Benefits	CC:EBEO:4	Russell Weinheimer	(202) 622-6060
9801-9833	Group Health Plan Portability, Access, and Renewability	CC:EBEO:4	Russell Weinheimer	(202) 622-6060
9811	Standards relating to benefits for mothers and newborns	CC:EBEO:4	Russell Weinhemier	(202) 622-6060

NOTE: Counsel field attorneys should call "Field Service" contacts (i.e., contacts with "FS" or "EL" in their symbols). Likewise, Appeals officers with questions to EBEO should call "FS" contacts. All other callers should call non-"FS" contacts. Anyone with questions regarding the status of regulations or ruling projects should call non-"FS" contacts.

CRIMINAL TAX CODE AND SUBJECT MATTER DIRECTORY

The Criminal Tax function is organized on regional lines, not by subject area. Questions regarding any of the sections in Titles 28, 18, or 31, listed in section I, should be initially addressed to the appropriate regional attorney, or to the appropriate technical assistant listed in section II.

I. CODE SECTION — SUBJECT

A. TITLE 26 (IRC)

§ 6050I	Cash Transaction Reports
Chapter 75	Crimes, Other Offenses, and Forfeitures
Subchapter A	Crimes
Subchapter B	Other Offenses
Subchapter C	Forfeitures
Subchapter D	Miscellaneous Penalty and Forfeiture Provisions
§ 7301	Property Subject to Tax
§ 7302	Property Used in Violation of Internal Revenue Laws
§ 7608	Authority of Internal Revenue Enforcement Officers

B. TITLE 18, United States Code

§ 286	Conspiracy to Defraud the Government with Respect to Claims
§ 287	False, Fictitious or Fraudulent Claims
§ 371	Conspiracy to Commit Offense or to Defraud the United States
§ 981	Civil Forfeiture
§ 982	Criminal Forfeiture
§ 1001	False Statements or Entries
§ 1956	Laundering of Monetary Instruments
§ 1957	Engaging in Monetary Transactions in Property Derived from Specified Unlawful Activity

C. TITLE 31, United States Code

Chapter 53	Monetary Transactions
Subchapter II	Records and Reports on Monetary Instruments Transactions

II. REGION — CONTACT — TELEPHONE

Midstates	John Fuhrman	(202) 622-4470
Northeast	Chris Langello	(202) 622-4470
Southeast	Martin E. Needle	(202) 622-4470
Western	Jeff Jordan	(202) 622-4470
Technical Assistant	Martin F. Klotz	(202) 622-4470
Technical Assistant	Richard Delmar	(202) 622-4470

DISCLOSURE LITIGATION

Subject matter areas for Disclosure Litigation are incorporated in the Domestic Subject Matter Directory. The Disclosure managers listed on Page 8 (CC:EL:D) of this Directory may also be contacted for questions regarding the Freedom of Information Act and the Privacy Act of 1974.

GENERAL LITIGATION DIRECTORY

Instructions for Use

This directory is not to be used in lieu of a written request for advice. Informal advice may be useful if there is insufficient time for requesting a written advisory opinion. Contact the appropriate Branch Chief listed. If the Branch Chief is unavailable, then the Senior Technician Reviewer should be contacted, followed by the Assistant Branch Chief. Branch management is as follows:

Branch 1

Branch Chief	Alan C. Levine
Senior Technical Reviewer	Michael Arner
Asst. Branch Chief	Walter Ryan
(202) 622-3610	

Branch 2

Branch Chief	Kathryn Zuba
Senior Technical Reviewer	Joseph Clark
Asst. Branch Chief	Mitch Hyman
(202) 622-3620	

Branch 3

Branch Chief	Lawrence Schattner
Technical Reviewer	Robert Miller
Asst. Branch Chief	Charles Samuel
(202) 622-3630	

BANKRUPTCY ISSUES[1]

Bankruptcy issues are assigned based upon the chapter (7, 9, 11, 12 or 13) in which the issue arises, and as set forth in more detail below. Non-bankruptcy issues are assigned based upon subject and applicable Internal Revenue Code responsibility as set forth below.

All issues in Chapter 7, 9 & 12 cases	Branch 1
All issues in Chapter 11 cases and General Bankruptcy Advisories	Branch 2
All issues in Chapter 13 cases	Branch 3

NON-BANKRUPTCY ISSUES

Per either the Subject Matter Jurisdiction or Code Section Indexes below, contact the appropriate branch.

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[1] **Cases involving issues under Bankruptcy Code Chapters 1, 3 & 5 arise in Chapter 7, 9, 11, 12 or 13 cases. These will be assigned to the Branch handling Chapter 7, 9, 11, 12 or 13 cases based on the type of case in which the issue arises. Likewise, when an advisory opinion involves an issue which arises in a Chapter 13 case, that would be assigned to Branch 3, even if it is a Bankruptcy Code Section 362 issue. However, a general question concerning a bankruptcy issue where no case or type of case is involved will be assigned to Branch 2. An example of such an issue is "does automatic stay apply to administrative disciplinary proceedings against employees?"**

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* Summonses and Information Gathering issues - Branch 3
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GENERAL LEGAL SERVICES SUBJECT MATTER DIRECTORY

SUBJECT AND APPLICABLE CODE SECTION	CONTACT PERSON	PHONE NUMBER
Claims, Labor and Personnel Law Branch:		
Adverse Actions 5 U.S.C. Section 7500 *et seq.*	Neil Worden	(202) 401-4013
Agency Grievances under the CCDM and IRM	E. Lee Patton	(202) 401-4013
Agreements for waiver of limitation on informant awards	John Walker Mary Lewis	(202) 401-6029 (202) 401-4013
Claims Collections (current or former employees)	Karen Keller Mary Lewis	(202) 401-4013 (202) 401-6029
Claims for damage against the Government (tort claims)	Mary Lewis Deanne Sobczak	(202) 401-4013 (202) 401-6029
Claims for damage to employee property	Deanne Sobczak John Walker	(202) 401-6029 (202) 401-6029
Congressional Inquiries regarding Labor and Personnel Matters	E. Lee Patton	(202) 401-4013
Damage suits against employees (Constitutional Torts)	John Walker Karen Keller	(202) 401-6029 (202) 401-4013
Denial of Within Grade Increase 5 U.S.C. Section 4300 *et seq.*	Neil Worden	(202) 401-4013
Discrimination Complaints/EEO	E. Lee Patton	(202) 401-4013
Drug Testing	Neil Worden	(202) 401-4013
Federal Tort Claims Act suits 28 U.S.C. Section 1346(b) 29 U.S.C. Sections 2671-2680	Karen Keller Patti Gray	(202) 401-4013 (202) 401-6029
Grievance Arbitration	E. Lee Patton	(202) 401-4013
Information Requests in the Labor Area 5 U.S.C. Section 7117	E. Lee Patton	(202) 401-4013
Legal Opinions in the Labor and Personnel Areas	E. Lee Patton	(202) 401-4013
Negotiability Appeal 5 U.S.C. Section 7117	Neil Worden	(202) 401-4013
Negotiations	Neil Worden	(202) 401-4013
Representation/Clarification of Unit Cases 5 U.S.C. Section 7112	E. Lee Patton	(202) 401-4013

Representation of employees by DOJ in suits in the federal and state court	Karen Keller John Walker	(202) 401-4013 (202) 401-6029
Review/Comment on Legislation/Regulations regarding Labor and Personnel Matters	Neil Worden	(202) 401-4013
Unacceptable Performance 5 U.S.C. Section 4300 et seq.	Neil Worden	(202) 401-4013
Unemployment Compensation Hearings	Mary Ellan Regets	(202) 401-4013
Unfair Labor Practice 5 U.S.C. Section 7116	Neil Worden	(202) 401-4013
Whistleblower Protection Act 5. U.S.C. Section 1221	Neil Worden	(202) 401-4013

Ethics & General Government Law Branch:

Appropriations/Budget Matters	David Barnes	(202) 401-4944
Copyright	Beth Levine	(202) 401-4944
Delegations of Authority	Judith Shepard	(202) 401-4944
Federal Advisory Committee Act - 5 U.S.C. App.	Judith Shepard	(202) 401-4944
Federal Travel Regulations	David Barnes	(202) 401-4944
FedState Issues	Frank Inserra	(202) 401-4944
Financial Conflicts of Interest 18 U.S.C. Section 208	Beth Levine	(202) 401-4944
Financial Disclosure Reports	James Corbitt	(202) 401-4944
Government Ethics	Stuart W. Endick	(202) 401-4944
Impartiality Issues	Beth Levine	(202) 401-4944
Outside Employment Requests	David Barnes	(202) 401-4944
Post-Government Employment 18 U.S.C. Section 207	Eva Tewel	(202) 401-4944
Procurement Integrity Act 41 U.S.C. Section 423	Frank Inserra	(202) 401-4944
Professional Responsibility	Eva Tewel	(202) 401-4944
Standards of Conduct/Rules of Conduct (including DAEO Opinions)	Stuart W. Endick	(202) 401-4944
Trademark	Beth Levine	(202) 401-4944

Public Contract Law Branch:

Computer Security Act	Woody Roberson	(202) 401-4062
Cooperative Agreements	Donald M. Suica	(202) 401-4062
Data Rights & Licensing	Donald M. Suica	(202) 401-4062
Diesel Dye Agreement	Eileen Strong	(202) 401-4062
Government Contract	Donald M. Suica	(202) 401-4062
Informant Agreements	Eileen Strong	(202) 401-4062
Interagency Agreements and Memoranda of Understanding	Donald M. Suica	(202) 401-4062
IRS Intellectual Property Interests	Donald M. Suica	(202) 401-4062
OMB Circular A-76 (Outsourcing or Contracting Out)	Donald M. Suica	(202) 401-4062
Procurement Fraud	Robert Humphries	(202) 401-4062
Technology Law	Donald M. Suica	(202) 401-4062
TSM (IRS Modernization)	Robert Humphries	(202) 401-4062

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Workload and Time Reporting Coordination	Kelly Craig	(202) 874-9479
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Annual Performance Report	Elena Larsen	(202) 874-9433
	Jennifer T. Bush	(202) 874-9672
Chief Counsel Directives Manual (CCDM)	Elena Larsen	(202) 874-9433
CCDM Notice Program	Jennifer T. Bush	(202) 874-9672
Chief Counsel Quarterly (CCQ)	Mary Bailey	(202) 874-9478
	Patrick Smith	(202) 874-9667
Correspondence Manual	Maria Kansler	(202) 874-9673
	Jennifer T. Bush	(202) 874-9672
Survey Support Program	Jennifer T. Bush	(202) 874-9672
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User Fee Costing	Elena Larsen	(202) 874-9433
	Maria Kansler	(202) 874-9673

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Legal and Management Training	Erin Swanson-Hall	(202) 874-9398
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Gwendolyn Turner	CC:DOM:IT&A	(202) 622-5020
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Southeast Region

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North Texas District Counsel	Lucinda A. Whatley	(972) 308-7340
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	Mitchell Tanne	(212) 264-1595 EXT. 295
	Cathleen Harvey	(212) 264-1595 EXT. 285
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	Michael A. Estrada	(404) 331-6975
	Steve J. Liggett	(404) 331-6942
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	Brian Fleming	(415) 575-7371
	James Vitalie	(415) 575-7371
	Joseph Steiner	(415) 575-7371
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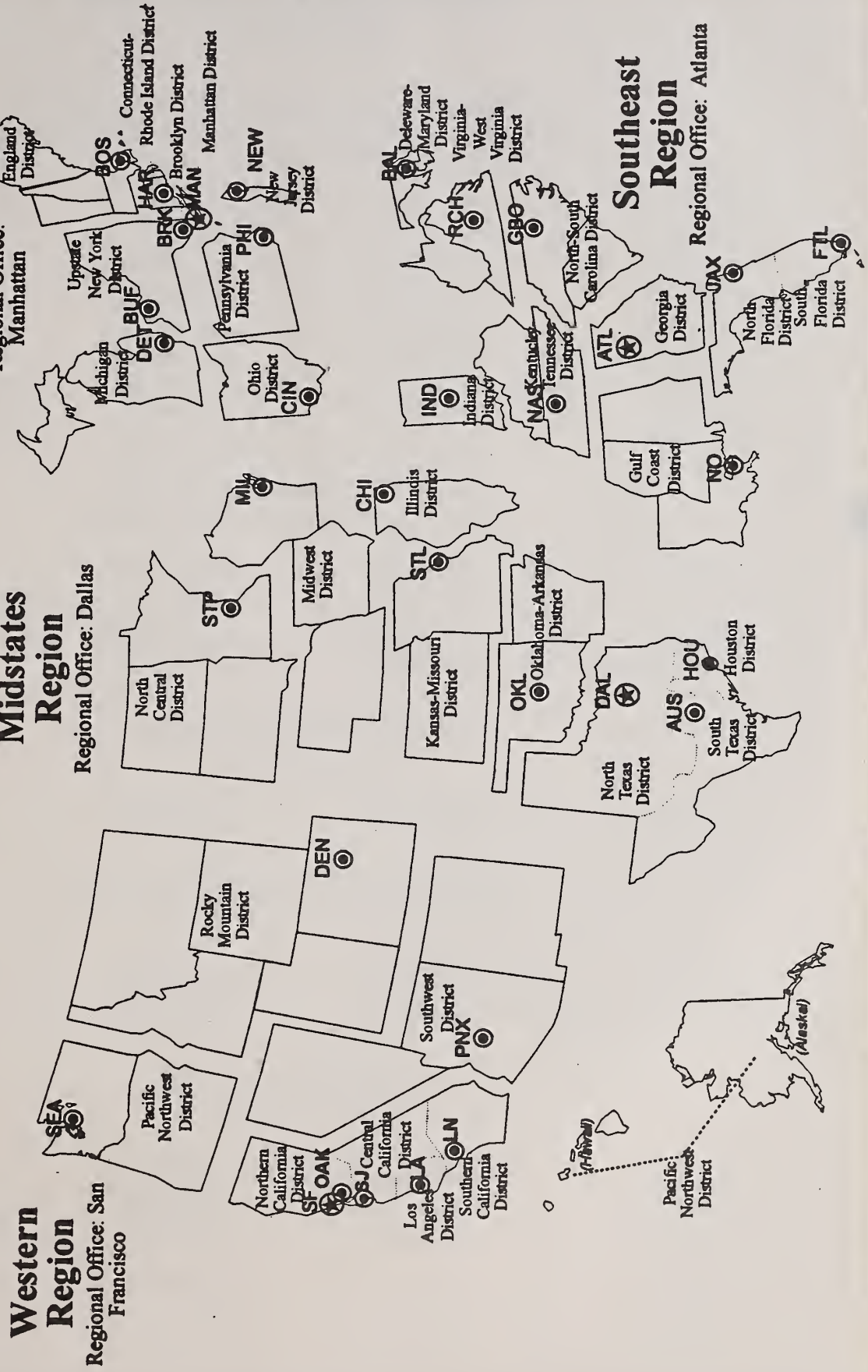
	Lorraine Gardner	CC:DOM:FS:P&SI	(202) 622-7840
Penalties, Tax Shelter (6659, 6661, 6621(c), 6700, 6701, 7408, and 6673)	Willie E. Armstrong	CC:DOM:FS:IT&A	(202) 622-7920

VII

Internal Revenue Service Field Organization



KEY IRS PERSONNEL

National Office

OFFICE OF THE COMMISSIONER

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FAX: (202) 622-5756, (202) 622-4973, (202) 622-5067

Commissioner	Charles O. Rossotti	(202) 622-9511	C	Rm. 3000 IR
Special Assistant	Adrienne Griffen	(202) 622-3770	C	Rm 3003 IR
Chief of Staff	JoAnn Buck	(202) 622-1320	C	Rm. 3011 IR
Secretariat Director	Linda K. Hurd*	(202) 622-8259	C	Rm. 3322 IR
Assistant to the Commissioner	Kirsten Wielobob	(202) 622-5280	C	Rm. 3316 IR
Assistant to the Commissioner	James Atkinson*	(202) 622-5430	C	Rm. 3316 IR
Assistant to the Commissioner	Kevin M. Brown	(202) 622-5430	C	Rm. 3316 IR
Senior Advisor to the Commissioner	David Williams*	(202) 622-5440	C	Rm. 3322 IR
Director, Small Business Affairs	Susanne M. Sottile*	(202) 622-3359	C:SB	Rm. 3116 IR
Director, Office of Public Liaison	Susanne M. Sottile	(202) 622-4037	C:I	Rm. 7559 IR

Office of the Deputy Commissioner

FAX: 202-(622) 5756, (202) 622-7597,(202) 622-5046

Deputy Commissioner	Michael P. Dolan	(202) 622-4255	C:D	Rm. 3000 IR
Assistant to the Deputy Commissioner	Judy Tomaso	(202) 622-5420	C:D	Rm. 3014 IR
Program Advisor (IRS Mgt Board)	Michael E. Lewis	(202) 622-8245	C:D	Rm. 2113 IR
National Director, EEO and Diversity	Charles D. Fowler	(202) 622-5400	C:D	Rm. 2422 IR
National Director of Quality	Thomas J. Carroll	(202) 622-6450	C:D	Rm. 2024 IR

Office of the Taxpayer Advocate

FAX: (202) 622-7854

Taxpayer Advocate	Lee Monks	(202) 622-6100	C:TA	Rm. 3017 IR
Executive Assistant	Thomas Tiffany	(202) 622-6100	C:TA	Rm. 3017 IR

Office of the National Director of Appeals

FAX: (202) 401-4213, (202) 401-6657

National Director of Appeals	Vincent S. Canciello	(202) 401-6221	C:AP	Rm. 236 AERO
Deputy National Director of Appeals	John D. Piper	(202) 401-6221	C:AP	Rm. 236 AERO
Director of Practice	Robert I. Brauer	(202) 401-4091	C:AP:P	Rm. 236 AREO

Office of the Chief Inspector

FAX: (202) 622-6513

Chief Inspector	Gary Bell	(202) 622-6500	I	Rm. 3031 IR
Deputy Chief Inspector	Doug Crouch	(202) 622-6510	I	Rm. 3031 IR
Assistant Chief Inspector (Internal Audit)	Billy Morrison	(202) 622-8500	I:IA	Rm. 3047 IR
Deputy Assistant Chief Inspector (Internal Audit)	Jerry Kulasik	(202) 622-8510	I:IA	Rm. 3047 IR
Assistant Chief Inspector (Internal Security)	Sebastian Lorigo	(202) 622-4600	I:IS	Rm. 3039 IR
Deputy Assistant Chief Inspector (Internal Security)	Stephen N. Marica	(202) 622-4610	I:IS	Rm. 3039 IR

Office of the Chief Taxpayer Service/Acting Chief Compliance Officer

FAX: (202) 622-8393, (202) 622-2225

Chief Taxpayer Service/Acting Chief Compliance Officer	John Dalrymple	(202) 622-6860	CP	Rm. 3407 IR
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Executive Assistant	Frank Spiegelberg	(202) 622-8501	T	Rm. 3404 IR
Executive Assistant	Blanca Zayas	(202) 622-5745	T	Rm. 3402 IR
Chief, Office of Management Operations	Ed Martin	(202) 622-4503	T	Rm. 3601 IR

Compliance Divisions

FAX: (202) 622-8393, (202) 622-7431

Technical Advisor	Dianne Grant	(202) 622-3599	CP	Rm. 3408 IR
Assistant Commissioner (Collection)	Ronald S. Rhodes	(202) 622-5100	CP:CO	Rm. 2501 IR
National Director, Collection Field Ops.	Harry T. Manaka	(202) 622-5110	CP:CO:C	Rm. 7238 IR
Assistant Commissioner (Criminal Investigation)	Ted F. Brown	(202) 622-3200	CP:CI	Rm. 2527 IR
Deputy Assistant Commissioner (Criminal Investigation)	Edward L. Federico	(202) 622-6190	CP:CI	Rm. 2527 IR

Directors of Investigations

FAX: (202) 622-6975, (202) 622-7613, (404) 730-2501

Tax Refund Fraud	Johnny C. Rose*	(202) 622-7140	CP:CI:ORF	Rm. 7217 IR
Northeast Area of Operations	Glenda M. Pappillion	(202) 622-5876	CP:CI:NER	Rm. 2531 IR
Midstates Area of Operations	Michael D. Orth	(972) 308-1746	CP:CI:MSR	Dallas
Southeast Area of Operations	Tyrone G. Barney	(404) 331-6515	CP:CI:SER	Atlanta
Western Area of Operations	Richard Speier, Jr.	(415) 575-7380	CP:CI:WR	California

Examinations

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Assistant Commissioner (Examination)	Tom Smith	(202) 622-4400	CP:EX	Rm. 2501 IR
National Director, Compliance Spec.	Andre' L. Re	(202) 401-4300	CP:EX:CS	Rm. 129 AERO
National Director, Corporate Exam.	Thomas W. Wilson	(202) 622-5460	CP:EX:C	Rm. 2140 IR
National Director, Specialty Taxes	Thomas R. Hull	(202) 622-5563	CP:EX:ST	Rm. 2140 IR
National Director, Governmental Liaison and Disclosure	Linda E. Stiff	(202) 622-6200	CP:EX:GLD	Rm. 1603 IR
Assistant Commissioner (EP/EO)	Evelyn Petschek	(202) 622-6710	CP:E	Rm. 1311 IR
Assistant Commissioner (International)	John T. Lyons	(202) 874-1900	CP:IN	Rm. 4401 L'EN
Deputy Asst. Comm. (International)	Deborah M. Nolan	(202) 874-1910	CP:IN	Rm. 4403 L'EN
National Director, Compliance Research**	Thomas T. Kuntz*	(202) 874-0100	CP:R	Rm. 7111 NC
Director, Statistics of Income	Dan Skelly	(202) 874-0700	CP:S	Rm. 5201 NC

Taxpayer Service Divisions

FAX: (202) 622-5757, (202) 283-4885, (202) 622-6264

Technical Staff Advisor	Carolyn Tavenner	(202) 622-6764	T	Rm. 3408 IR
Executive Officer for Service Center Operations**	John A. Ressler	(202) 283-4884	T:E	C4-413# NCFB

#(Note: Support staff only are located in NCFB; Mr. Ressler (and Rosemary Landon, his secretary), can be reached at: P.O. Box 141118, Cincinnati, OH 45250. Phone: (513) 684-3956; FAX: (513) 684-3970)

Executive Officer for Customer Service**	Ron Watson	(202) 622-5044	T:C	Rm. 2116 IR
Customer Service Transition Executive	Martin L. Berdan	(202) 283-1700	T:C:C	C6-310 NCFB
National Dir. Customer Serv. Ops.**	Deborah Reilly	(202) 283-4900	T:C:O	C7-413 NCFB
National Dir. Customer Service Planning and Systems*	Marie Medeck	(202) 283-4943	T:C:P	C6-413 NCFB
Assistant Commissioner (Forms And Submission Processing)**	Brien T. Downing	(202) 622-2875	T:FS	Rm. 2023 IR
Executive for Submission Processing (Outsourcing)	Sherrill Fields	(202) 622-7973	T:FS:O	Rm. 7214 IR
National Director, Tax Forms and Publications Division	Sheldon Schwartz	(202) 622-5200	T:FP	Rm. 5577 IR
National Director, Multimedia Production	Raymona Stickell	(202) 622-7000	T:M	Rm. 1137 IR
National Director, Submission Processing	Barbara A. Jenkins	(202) 283-1000	T:S	Rm. C5-401 NCFB
Assistant Commissioner (Electronic Tax Administration)**	Robert E. Barr	(202) 622-7990	T:ETA	Rm. 7331 IR
National Director, Electronic Program Enhancement	Stephen H. Holden	(202) 283-4780	T:ETA:E	Rm. C4-301 NCFB
National Director, Electronic Program Operations	Terence H. Lutes	(202) 283-4790	T:ETA:O	Rm. C4-300 NCFB

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Executive Assistant	Mike Noble	(202) 622-6410	CFO	Rm. 3108 IR
Controller/National Director for Financial Management	Lisa Fiely	(202) 622-8710	CFO:F	Rm. 3216 IR
National Director for Budget	Rich Morgante	(202) 622-8770	CFO:B	Rm. 3331 IR
National Director for Systems and Accounting Standards	Pat Healy	(301) 492-5315	CFO:S	Rm. 400 BD
National Director for Financial Analysis	Tom Andretta	(202) 622-8710	CFO:A	Rm. 3216 IR

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Deputy CIO for Information Resources Management**	Toni Zimmerman	(202) 622-0260	IS:I	Rm. 3137 IR
Deputy CIO for Operations**	Toni Zimmerman*	(202) 622-0260	IS:O	Rm. 3137 IR
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Executive Staff Office	Debbie Pettis*	(202) 622-7873	IS	Rm. 3528 IR
Staff Advisor	Diane Maroney	(202) 622-8822	IS	Rm. 3133 IR

Computing Center Directors
(FAX: (304) 264-7013, (313) 234-1044)

Martinsburg Computing Center	Gerald A. Rabe	(304) 264-7111	IS:O:M	MCC
Detroit Computing Center	Hugh Davis, Jr.	(313) 234-1040	IS:O:D	DCC

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National Director of Education	Tom Myerchin	(703) 308-6150	M:S:CE	Rm. 403 CC
Director, Real Estate Planning and Management	Lee Keller	(202) 535-4920 EXT. 3001	M:S:RE	Rm. 820 1st
Chief, Office of Financial Management	Ted McQuiston	(202) 535-9704	M:S:F	Rm. 820 1st
Director, Office of Labor Relations	Sean Rogers	(202) 622-8610	M:S:L	Rm. 1323 IR
National Director, Legislative Affairs Division	Floyd L. Williams, III	(202) 622-3720	M:L	Rm. 3241 IR
National Director, Communications Div.	Frank Keith*	(202) 622-4010	M:C	Rm. 7009 IR
National Director, Strategic Planning Div.	Charlotte Perdue	(202) 622-9560	M:SP	Rm. 7513 IR
Director, Analysis and Studies Division	Bill Hannon	(202) 622-8737	M:A	Rm. 7513 IR
Chief, Office of Executive Support	Robert Buggs	(202) 622-6320	M:ES	Rm. 3515 IR

Office of Chief, Headquarters Operations

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Chief, Headquarters Operations	David W. Junkins	(202) 622-8600	HQ	Rm. 1110 IR
Executive Assistant	David Krieg	(202) 622-8600	HQ	Rm. 1110 IR
Director, HQ Human Resources	Kent Baum	(202) 622-6420	HQ:HR	Rm. 1136 IR
Director, Office of Controller	Bob Eisenhauer	(202) 283-4971	HQ:C	C3-203 NCFB
Director, Information Technology	Barbara Macken	(202) 622-9620	HQ:I	Rm. 7336 IR
Director, Equal Opportunity and Organizational Management	Thelma Harris*	(202) 283-4960	HQ:EOM	C3-401 NCFB
Director, Support and Services	Steve Moffett*	(202) 283-7180	HQ:SS	C2-401 NCFB

LEGEND

* = Acting
** = Title in use; Pending Official Treasury Approval
1st = 820 1st St., NE (Near Union Station)
810 = 810 7th St., NW
AERO = 901 D St., SW. (Aerospace Center)
AR = Ariel Rios Federal Building
ATC = Alexandria Technical Center
BD = Suite 4000, 7201 Wisconsin Ave., Bethesda, MD 20814
BXR 5 = Suite 801, Bailey's Crossroads, Falls Church, VA 22041
CC = 2221 S. Clark Street, Crystal Plaza 6
CT = 1750 Connecticut Ave., NW.
DCC = (IS:O:D) 985 Michigan Ave., Detroit, MI 48226
E = 999 E Street, NW
ICC = ICC Building
IR = Main Building - 1111 Constitution Ave., NW.
JSB = 683 3rd St., NW.
L'EN = L'Enfant Plaza
MCC = (IS:O:M) Stop 100, Martinsburg, W VA
NC = 500 North Capitol Street, NW.
NCFB = New Carrollton Federal Building, New Carrollton, MD
PROP = Poplar Run Office Park, 5285 Shawnee Rd., Suite Suite 500, Alexandria, VA 22312
SB = Salubria Building., 6710 Oxon Hill Rd. , Oxon Hill, MD
UB = Universal Building, 1825 Connecticut Ave., NW.
WB = 1555 Wilson Blvd., Rosslyn, VA 22209

MIDSTATES REGION

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Regional Commissioner	Ladd Ellis, Jr.	(972) 308-7000

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FAX: (713) 209-3723

District Director	James J. Walsh	(713) 209-3704

Illinois District

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District Director	Robert W. Brock	(312) 886-4300

Kansas-Missouri District

Mail Code 1000STL, P.O. Box 66776, St. Louis, MO 63166
1222 Spruce Street, Mail Code 1000 STL, Room 2300, St. Louis, MO 63103
FAX: (314) 539-2904

District Director	David B. Palmer	(314) 539-2001

Midwest District

Reuss Federal Plaza, 310 W. Wisconsin Ave., Mail Code 1000 MIL, Milwaukee, WI 53203-2221
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District Director	Robert E. Brazzil	(414) 297-3321

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District Director	Vacant	(214) 767-1191

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NORTHEAST REGION

Regional Commissioner

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10 MetroTech Center, 625 Fulton Street, Brooklyn, NY 11201
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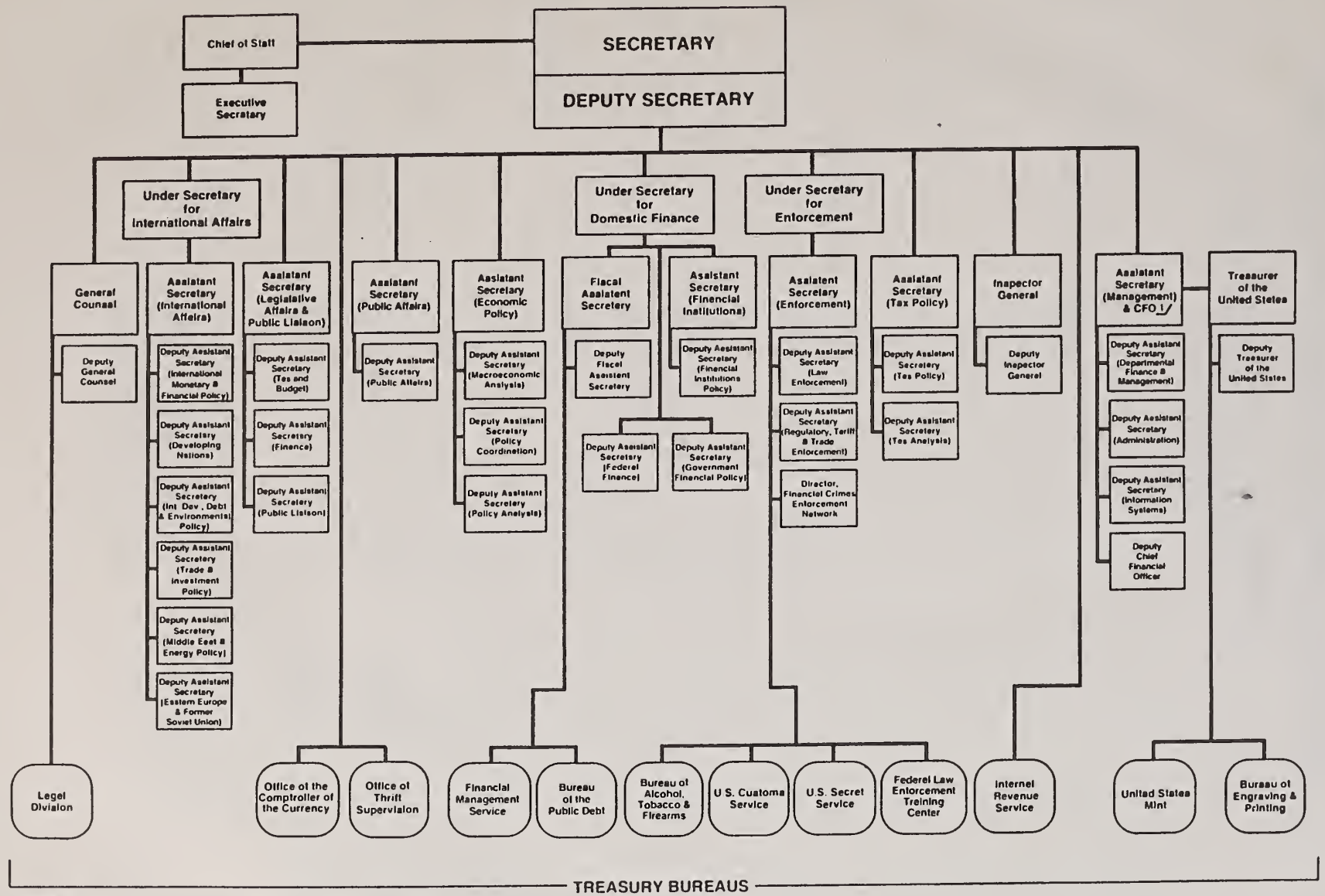

1/ Assistant Secretary (Management) is the Chief Financial Officer (CFO).

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UNITED STATES TAX COURT JUDGES

United States Tax Court, 400 Second Street, NW
Washington, D.C. 20217

REGULAR JUDGES

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	Carolyn P. Chiechi	(202) 606-8855
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Arnold Raum	(202) 606-8781
Theodore Tannenwald, Jr.	(202) 606-8771
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SPECIAL TRIAL JUDGES

Chief Judge	Peter J. Panuthos	(202) 874-6075
	Robert N. Armen, Jr.	(202) 874-6101
	Irvin D. Couvillion	(202) 874-6097
	Daniel J. Dinan	(202) 874-6094
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Clerk of the Court	Charles S. Casazza	(202) 606-8754

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Bailey, Ruby	CC:NER	(212) 264-8021x403
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Baker, Stephen P.	CC:WR:PNW:ANC	(907) 271-6470
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Barish, Christine B.	CC:WR:LAD:LA	(213) 894-7101
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Barnes, Ilah K.	CC:DOM:FS,4513	(202) 622-7840
Barnes, S. Mark	CC:WR:RMD:SLC	(801) 799-6630
Barnes, Steven	CC:EL:D	(202) 622-4560
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Brooks, Vallie C.	CC:SER:KYT:NAS	(615) 736-5500
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Brown, Elizabeth	CC:SER:IDD:IND	(317) 226-5119

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Brown, Stephanie E.	CC:DOM:P&SI,5429	(202) 622-3090
Brown, Stuart L.	CC,3026	(202) 622-3300
Brown, Theodore R.	CC:DOM:FS,4516	(202) 622-7960
Brown, Thomas	CC:F&M:P:P,4033	(202) 622-3540
Broxton, Rosalee	CC:NER:NJD:NEW	(973) 645-6581
Brumley, S. Ray	CC:DOM,4409	(202) 622-3859
Buch, Ronald L., Jr.	CC:DOM:FS,4521	(202) 622-7860
Buchanan, Barbara L.	CC:WR:PNW:SEA	(206) 220-5954
Buchanan, Melinda	CC:MSR	(972) 308-7338
Buchbinder, Richard E.	CC:NER:NJD:NEW	(973) 645-2380
Buckman, Lois A.	CC:SER:DEM:BAL	(410) 962-9853
Budd, Sharnetta A.	CC:SER:DEM:WAS	(202) 634-5403x257
Budde, John E.	CC:NER:OHI:CIN	(513) 684-6149
Bumbry, Cassandra T.	CC:F&M:FM, L'PL Flr 5	(202) 874-9510
Burbach, William F.	CC:WR:GLS	(415) 575-7330
Burbank, Belva	CC:INTL, 4716	(202) 622-3810
Burbank, Robert J.	CC:MSR:KSM:STL	(314) 539-3182
Burgess, Ronald K.	CC:DOM:CORP,4002	(202) 622-6835
Burghart, Harold E.	CC:DOM:P&SI,5111	(202) 622-3110
Burke, Constance	CC:NER:NJD:NEW	(973) 645-3312
Burke, Deane M.	CC:DOM:P&SI,5406	(202) 622-3080
Burke, Erika	CC:DOM:FI&P,4306	(202) 622-3900
Burkom, Michael	CC:DOM:IT&A,5419	(202) 622-5010
Burnett, Charles B.	CC:EBEO,4539	(202) 622-6090
Burns, Alison G.	CC:DOM:FS,4136	(202) 622-7930
Burns, Bobby D.	CC:INTL, L'PL, 3319	(202) 874-1490
Burns, Paul B.	CC:WR:SCA:LN, 4404	(714) 360-3439
Burson, Stacey J.	CC:DOM:FS,4516	(202) 622-7960
Burton, Brenda	CC:F&M:P:P,4033	(202) 622-3540
Busby, Jan W.	CC:MSR:STX:AUS	(512) 499-5662
Busby, Minnie	CC:MSR	(972) 308-7380
Bush, Frank L.	CC:WR:GLS	(415) 575-7330
Bush, Jennifer T.	CC:F&M:PA, L'PL, Flr 5	(202) 874-9672
Butler, Brenda E.	CC:DOM:CORP,4016	(202) 622-7710
Butler, Deborah A.	CC:DOM:FS,4050	(202) 622-7800
Butler, Donna	CC:DOM,3527	(202) 622-4500
Butler, Martha A.	CC:DOM:FS,4516	(202) 622-7960
Butler, Michelle	CC:DOM:IT&A,4409	(202) 622-4648
Butler, Zella	CC:F&M:P:P,4033	(202) 622-3540
Byrum, Glenda	CC:SER:KYT:NAS	(615) 736-7104

C

Caballero, Catherine J.	CC:WR:PNW:POR	(503) 326-3185
Cadenas, Ricardo A.	CC:INTL,L'PL,3319	(202) 874-1490
Cahn, Milton	CC:INTL,4562	(202) 622-3870
Calabrese, Michael J.	CC:MSR:MWD:MIL	(414) 297-4241
Caldwell, Dawn P.	CC:SER:DEM:BAL	(410) 962-9347
Calhoun, Sam	CC:WR:NCA:SF	(415) 575-7371
Calkins, Mary Beth	CC:SER:GCD:NO	(504) 558-3111
Calligan, Paula J.	CC:NER:PEN:PIT	(412) 644-3441
Camacho, Rosemarie	CC:NER:BRK	(516) 832-2401
Cameron, Bonnie	CC:SER:LC	(404) 331-6411
Camidge, Carolyn M.	CC:SER:NFL:JAX	(904) 232-2788
Camillo, Lynne A.	CC:EBEO,5335	(202) 622-6040
Cammack, Ann B.	CC:DOM:FI&P:4,4111	(202) 622-3997
Camp, Bryan	CC:EL:GL:3,2315	(202) 622-3630
Campbell, Amy A.	CC:SER:GEO:ATL	(404) 331-1355
Campbell, Carol A.	CC:EL:GL:2,2309	(202) 622-3620
Campbell, Catherine L.	CC:WR:PNW:SEA	(206) 220-5951
Campbell, W. Kenneth	CC:WR:SCA:LN	(714) 360-3444
Campbell, Ronald P.	CC:SER:GL	(404) 331-6161
Canale, David	CC:INTL, L'PL, Flr 5	(202) 874-4360
Canavello, Susan S.	CC:SER:GCD:NO	(504) 558-3114
Cannon, James E.	CC:MSR:KSM:KCY	(816) 283-3046x101
Cantalupo, Barbara	CC:WR:NCA:SF	(415) 744-9228
Carpenter, Margaret	CC:F&M:IS,4219	(202) 622-3560
Caporelli, Dawn	CC:NER:PODPHI	(215) 597-3442
Cappiali, Carol M.	CC:NER:PODPHI	(215) 597-3442
Carbajal, Mercedes	CC:WR:LAD:LA	(213) 894-4632
Carey, James	CC:F&M:IS:SD, L'PI, Flr 5	(202) 874-7353
Carey, Marie	CC:F&M:IS,4125	(202) 622-7328
Carlin, Cathi	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-4300
Carlin, Elliot M.	CC:NER:GLS	(212) 264-0415x320
Carlisle, Debra L.	CC:DOM:IT&A,5045	(202) 622-4950
Carlisle, Richard L.	CC:DOM:FS,4527	(202) 622-7900
Carlson, Elizabeth	CC:MSR	(972) 308-7408
Carmichael, Denise	CC:DOM:IT&A,5537	(202) 622-4970
Carnahan, Elizabeth	CC:WR:LAD:LA	(213) 894-2254
Carpenter, Margaret L.	CC:F&M:IS,4219	(202) 622-3560
Carpenter, Tohisa S.	CC:DOM:FS,4516	(202) 622-7960
Carriger, Hank N.	CC:MSR:MWD:OMA	(402) 221-3733
Carroll, Irene S.	CC:WR:LAD:LA	(213) 894-3027
Carroll, Lisa M.	CC:F&M:PA, L'PL, Flr 5	(202) 874-9440
Carroll, Nancy J.	CC:WR:SCA:LN	(714) 360-3434
Carroll, Thomas	CC:F&M:IS:SD, L'PI, Flr 5	(202) 874-8106
Carter, Karen	CC:NER:OHI:CIN	(513) 684-3213
Carter, Melissa A.	CC:INTL,4617	(202) 622-3810
Carter, Milton J., Jr.	CC:WR:PNW:SEA	(206) 220-5954
Carter, Steve	CC:F&M:IS:LIB,4324	(202) 622-5833
Carter, Teresa	CC:F&M:P, 4026	(202) 622-3510
Carter, Thomas	CC:EL:D,3559	(202) 622-4580
Carter, Vernon S.	CC:EBEO,5233	(202) 622-6070
Casali, Joan	CC:NER:BRK	(516) 832-2401
Cascino, James M.	CC:MSR:ILD:CHI	(312) 886-9225x338
Case, Denise	CC:DOM:IT&A,5545	(202) 622-5020
Casey, Jean	CC:EBEO,5203	(202) 622-6060
Casey, Ken C.	CC:DOM:FS,4136	(202) 622-7940
Casey, Robert E.	CC:WR:PNW:SEA	(206) 220-5951
Casey, Robert M.	CC:DOM:IT&A,5020	(202) 622-4960
Cashin, Elizabeth	CC:INTL, L'PL, Flr 5	(202) 874-4360
Cashman, Marie	CC:EBEO,5335	(202) 622-6040
Cassano, Daniel A.	CC:DOM:FS:IT&A,4545	(202) 622-7920
Cassimus, Sandra O.	CC:MSR:AOK:OKL	(405) 297-4805
Castor, William F.	CC:MSR:AOK:OKL	(405) 297-4800
Cattell, Joellyn R.	CC:NER:PEN:PHI	(215) 597-3442
Caudel, Diane C.	CC:SER:GEO:ATL	(404) 331-1303
Cavanaugh, Lore	CC:DOM:IT&A,5127	(202) 622-5010
Ceccherini, Andrew R.	CC:NER:CTR:HAR	(860) 290-4000
Cephas, Candace	CC:NER:OHI:CIN	(513) 684-6929
Chaberski, Kirk S.	CC:SER:KYT:NAS	(615) 736-2539
Champlin, Bettie S.	CC:WR:LAD:THO	(805) 371-6703
Chan, Pui Lan	CC:WR:NCA:SF	(415) 744-9201
Chandler, Karen E.	CC:SER:DEM:WAS	(202) 634-5403x224
Chang, Mary	CC:NER:MAN	(212) 264-5473x261
Chapman, Bobby	CC:MSR	(972) 308-7374
Charlemagne, Edwina L.	CC:SER:NCS:GBO	(910) 378-2230
Charles, Marina R.	CC:INTL. L'PL,3319	(202) 874-1490
Chastanet, Catherine R.	CC:NER:BRK	(516) 832-2401
Chatary, Raymond	CC:F&M:IS:TS, 4207	(202) 622-6793
Cheslock, Pauline	CC:WR	(415) 575-7348
Cheston, Sandra	CC:DOM:IT&A,5034	(202) 622-4980

Chewning, Richard L.	CC:INTL,4555	(202) 622-3850
Chiari, Jeannette	CC:F&M:PA, L'PL, Flr 5	(202) 874-9630
Childs, Patricia	CC:WR:SWD:PNX	(602) 207-8041
Chin, Michae	CC:F&M:IS:TS, 4207	(202) 622-8253
Chin, Phillip K.	CC:WR:NCA:SAC	(916) 974-5700
Chinnapongse, John Y.	CC:WR:CCA:SJ	(408) 494-7859
Chirich, Elizabeth	CC:MSR:HOU	(281) 721-7300
Chisholm, Jacqueline	CC:DOM:FS,4050	(202) 622-7820
Christman, Kenneth P., Jr.	CC:DOM:FI&P,4116	(202) 622-3960
Christopher, Charles	CC:EL:D,3553	(202) 622-4580
Choi, David D.	CC:MSR:ILD:CHI	(312) 886-9225x305
Chun, Ron S.	CC:WR:LAD:LA	(213) 894-3027
Chung, Ginny	CC:INTL,4562	(202) 622-3870
Chung, Jenny	CC:F&M:IS:SS, L'PL, Flr 5	(202) 875-9192
Cickay, Steve	CC:NER:PODPHI	(215) 597-3442
Cipriani, Johanna L.	CC:SER:SFL:MIA	(305) 982-5313
Clark, Deborah Y.	CC:DOM:FS,4507	(202) 622-7830
Clark, Dolores E.	CC:MSR:HOU	(281) 721-7300
Clark, James	CC:EL:D,3560	(202(622-4570
Clark, James W.	CC:WR:PNW:SEA	(206) 220-5951
Clark, Joseph W.	CC:EL:GL:2,2304	(202) 622-3620
Clark, Phyllis	CC:DOM:CORP,5226	(202) 622-7180
Clarke, Rebecca S.	CC:SER:VWV:RCH	(804) 771-8138
Clary, Betty	CC:EBEO:5,5235	(202) 622-6070
Clay, Kimberly	CC:INTL, L'PL, Flr 5	(202) 874-4360
Clayton, Hattie M.	CC:DOM:P&SI,5300	(202) 622-3000
Cleary, Charles P.	CC:NER:PODPHI	(215) 597-3442
Cleary, Stephen R.	CC:DOM:CORP,4227	(202) 622-7530
Clemont, Linda	CC:F&M:FM:E, L'PL, Flr 5	(202) 874-9366
Cleverdon, Edwin B.	CC:DOM:IT&A,5129	(202) 622-4920
Cline, Michal	CC:SER:DEM:WAS	(202) 634-5403x260
Coates, Alexandra	CC:INTL,4607	(202) 622-3880
Coburn, Daniel J.	CC:DOM:P&SI,5010	(202) 622-3090
Cochran, Virginia E.	CC:MSR:NTX:DAL	(972) 308-7358
Coe, Sara M.	CC:DOM:FS,4135	(202) 622-7940
Coffre, Virginia	CC:WR:NCA:SF	(415) 744-9217
Cohen, Edward S.	CC:DOM:CORP:2,4428	(202) 622-7760
Cohen, Judith	CC:INTL,4712	(202) 622-3840
Cohen, Kenneth E.	CC:DOM:CORP,4238	(202) 622-7790
Cohen, Morton	CC:WR:LAD:THO	(805) 371-6700
Cohen, Pamela L.	CC:NER:MAN	(212) 264-7793
Cohen, Sharon	CC:EBEO,5241	(202) 622-6080
Cohen, Wanda M.	CC:MSR:HOU	(713) 773-7300
Cohn, Peter A.	CC:DOM:IT&A, 5515	(202) 622-4930
Colbert-James, Deborah	CC:DOM:FS,4143	(202) 622-7950
Coleman, Kaye	CC:MSR:HOU	(281) 721-7300
Coleman, Stephen	CC:DOM:P&SI,5019	(202) 622-3060
Coles, Olivia	CC:EBEO,5201	(202) 622-6030
Colleran, Paul	CC:NER:NED:BOS	(617) 565-7838
Collier Colley, Christine	CC:NER:NED:BOS	(617) 565-7877
Collier, Jack B.	CC:SER:NFL:JAX	(904) 232-2788
Collins, Eileen P.	CC:NER:GLS	(212) 264-0415x324
Collins, Erin M.	CC:WR:SCA:LN	(714) 360-3485
Collins, Mary E.	CC:DOM:P&SI,5408	(202) 622-3080
Collins, Raymond L.	CC:MSR	(972) 308-7426
Collins, Renee E.	CC:DOM:FI&P,4005	(202) 622-3910
Colson, Faith	CC:DOM:P&SI:2,5015	(202) 622-3060
Colter, Rosalind	CC:NER:PODPHI	(215) 597-3442
Comeau, John J.	CC:MSR:ILD:CHI	(312) 886-9225x310
Commins, Karen	CC:SER	(404) 331-1515
Condon, Brian	CC:NER:MAN	(212) 264-1008
Conits, Anita	CC:SER:DEM:BAL:A	(410) 962-4521
Conklin, Edward	CC:F&M:IS:SS,L'PL, Flr 5	(202) 874-9126
Conley, Joseph	CC:EL:D, 3553	(202) 622-4580
Conlon, Catherine	CC:NER:MAN	(212) 264-5473x216
Connell, Craig	CC:NER:NJD:NEW	(973) 645-2592
Connell, R. Campbell	CC:DOM:FI&P,4111	(202) 622-3970
Connelly, Kevin	CC:EL:GL,2318	(202) 622-3640
Conte, Robert F.	CC:WR	(415) 575-7348
Cook, Carolyn	CC:DOM:FI&P,4317	(202) 622-3441
Cook, Janine	CC:EBEO, 5335	(202) 622-6040
Cook, Sandra J.	CC:MSR:KSM:STL	(314) 539-3170
Cooper, Carl M.	CC:INTL,4704	(202) 622-3840
Cooper, Michael J.	CC:WR:RMD:DEN	(303) 844-3258
Cope, Brenda L.	CC:F&M:IS:LR,4217	(202) 622-5842
Coppersmith, William E.	CC:DOM:FI&P,4312	(202) 622-3930
Corbin, Suzanne L.	CC:NER:MAN	(212) 264-5473x239
Corbitt, James W., Jr.	CC:F&M:GLS,AERO	(202) 401-4944
Corlew, Reginald	CC:SER:SFL:MIA	(305) 982-5325
Corn, Phillip M.	CC:EBEO,5336	(202) 622-6050
Corrado, Michael	CC:NER	(212) 264-8021x405
Corvino, Jean M.	CC:NER:PEN:PHI	(215) 597-3442
Coskey, Rosemary	CC:F&M:IS:LIB,4324	(202) 622-5829
Cosme, Suzanne	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9100
Coss, Richard E.	CC:DOM:CORP,4238	(202) 622-7790
Costa, Kathleen	CC:WR:GLS	(415) 575-7330
Costen, Laurel M.	CC:WR:NCA:SAC	(916) 974-5700
Cotter, Timothy M.	CC:NER:UNY:BUF	(716) 551-5610
Coumaris, G. Thomas	CC:DOM:IT&A,5547	(202) 622-5020
Coursey, Robert D.	CC:WR:GLS	(415) 556-0408
Cousins, Avery, III	CC:MSR	(972) 308-7433
Couts, Constance L.	CC:WR:NCA:SF	(415) 744-9228
Cox, Eloise	CC:MSR	(972) 308-7424
Cox, Jaqueline M.	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-7261
Cox, Richard H.	CC:DOM:CORP,4239	(202) 622-7550
Cox, Yvonne M.	CC, 5236	(202) 622-7371
Coyne, Madlyn	CC:NER:NED:BOS	(617) 565-7917
Craddock, Laura P.	CC:SER:GCD:NO	(504) 558-3108
Craig, Jacqueline R.	CC:MSR:KSM:KCY	(816) 283-3046x103
Craig, Kelly T.	CC:F&M:PA, L'PL, Flr 5	(202) 874-9479
Craven, C. Joseph	CC:MSR:STX:AUS	(512) 499-5662
Crawford, Constance Y.	CC:SER:VWV:RCH	(804) 771-2332
Crawford, David L.	CC:DOM:IT&A,5041	(202) 622-4950
Crisalli, Donna M.	CC:DOM:IT&A,5139	(202) 622-4920
Criste, M. Helena	CC:F&M:GLS:CLP,AERO	(202) 401-6029
Croke, Kevin G.	CC:WR:NCA:SF	(415) 744-9217
Crook, Linda L.	CC:MSR:AOK:OKL	(405) 297-4800
Crosby, Dianne I.	CC:SER:DEM:WAS	(202) 634-5403x229
Crosley, Victoria S.	CC:MSR:ILD:CHI	(312) 886-9225x345
Crouch, Margie A.	CC:NER:PODCIN	(513) 684-6156
Crouch, Nelson F.	CC:DOM:CORP:1,4404	(202) 622-7740
Crousore, Andrew P.	CC:WR:CCA:SJ	(408) 494-7859
Crowe, L. Billie	CC:EL:GL:3,2309	(202) 622-3630
Crudup, Anita L.	CC:INTL,4617	(202) 622-3810
Crump, Horace	CC:SER:GCD:BIR	(205) 912-5457
Cruz-Carter, Kelli	CC:F&M:P:P,4033	(202) 622-3540
Csonto, Mary I.	CC:DOM:FS,4136	(202) 622-7930
Cuatto, J. Robert	CC:WR:SWD:PNX	(602) 207-8092
Cudlip, Robert E.	CC:WR:NCA:SAC	(916) 974-5700
Culbertson, Teri A.	CC:DOM:FS,4050	(202) 622-7820
Culmer, Charles W.	CC:DOM:FI&P,4116	(202) 622-3950
Cummings, John B.	CC:EL:D,3704	(202) 622-4560
Cummings, Richard T.	CC:MSR:HOU	(281) 721-7300
Cunningham, Nancy	CC:SER:LC	(404) 331-6411
Cunningham, Sharon B.	CC:DOM:FS,4507	(202)622-7830
Cupples, Charles W.	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-9089
Curran, George D.	CC:NER:PEN:PHI	(215) 597-3442
Curran, Kevin M.	CC:NER:MAN	(212) 264-3063

Curren, Dale L.	CC:WR:RMD:DEN	(303) 844-3258
Curtin, Mary Anne	CC:EL:D,3553	(202) 622-4580
Cushing, Susan N.	CC:F&M:IS:LIB,4324	(202) 622-5823
Cusic, Karen L.	CC:DOM:IT&A,5050	(202) 622-4900

D

Dad, Sheila C.	CC:WR:SWD:PNX	(602) 640-4921
Dagati, Patricia	CC:NER:GLS	(212) 264-0415x322
Dale, Beverly C.	CC:F&M:PA, L'PL, Flr 5	(202) 874-9530
Dale, Kenneth P.	CC:WR:PNW:SEA	(206) 220-5951
Daly, Vincent	CC:DOM:CORP,4428	(202) 622-7770
Dama, Marty J.	CC:MSR:NTX:DAL	(972) 308-7900
Damazo, Herbert L.	CC:DOM:P&SI,5406	(202) 622-3090
Danbury, Michael J.	CC:DOM:CORP,4410	(202) 622-7750
Dang, Trinia	CC:INTL,4607	(202) 622-3880
Daniels, Felicia	CC:EBEO,5336	(202) 622-6050
Daniels, Patrice A.	CC:EL,3547	(202) 622-3400
Danilack, Michael	CC:INTL,3052	(202) 622-3800
Dante, Lucas	CC:NER:MAN	(212) 264-7872
Darcy, Clare W.	CC:NER:NJD:NEW	(973) 645-6510
Darcy, Paul L.	CC:NER:MAN	(212) 264-5473x256
Darick, David L.	CC:DOM:IT&A,5032	(202) 622-4980
Darling, Merle	CC:WR:NCA:SAC	(916) 974-5700
Darlington, Jean L.	CC:DOM:FS,4516	(202) 622-7960
Darnold, Ann	CC:MSR:AOK:OKL	(405) 297-4810
Daugharty, Anne S.	CC:WR:LAD:LA	(213) 894-4650
Davidow, Lawrence L.	CC:NER:MAN	(212) 264-5473x241
Davidson, Ann J.	CC:INTL,4555	(202) 622-3850
Davis, Augustine	CC:F&M:EEO,L'PL,Flr5	(202) 874-8383
Davis, Patricia A.	CC:DOM:FS,4516	(202) 622-7960
Davis, Patricia P.	CC:MSR:ILD:CHI	(312) 886-9225x336
Davis, Vanessa D.	CC:DOM:FS,4040	(202) 622-7850
Davis, William R., Jr.	CC:WR:RMD:DEN	(303) 844-3258
Dawson, A. Kennedy	CC:SER:NCS:GBO	(910) 378-2230
Dawson, Albert E.	CC:WR:RMD:SLC	(208) 334-9606
Dawson, James P.	CC:SER:SFL:MIA	(305) 982-5316
Dean, David	CC:SER	(404) 331-6931
Dean, Lee	CC:DOM:CORP,4239	(202) 622-7550
Dean, Mary E.	CC:EL:D:4,3562	(202) 622-4570
Decatorsmith, Jonathan P.	CC:MSR:NCE,STP	(612) 290-3473x245
Decker, Jennifer H.	CC:SER:KYT:LOU	(502) 582-6096
Deckys, Terri T.	CC:MSR:POD:CHI:IS	(312) 886-1985x432
DeJesus, Auvril	CC:NER:MAN	(212) 264-5473x279
De La Cruz, Ramona	CC:NER:MAN	(212) 264-0414x200
DelCorsano, Nicholas	CC:NER:NJD:NEW	(973) 645-3083
Delduco, David	CC:SER:GEO:ATL	(404) 331-1176
Delgado, Deborah H.	CC:MSR:STX:AUS	(512) 499-5440
Deliee, Charles T.	CC:EBEO:1,5201	(202) 622-6030
De Luna, Benjamin A.	CC:SER:NFL:JAX	(904) 232-2788x16
De Loy, Lucille	CC:WR	(415) 575-7353
Delzotti, Patricia H.	CC:NER:NJD:NEW	(973) 645-6510
Delmar, Richard	CC:EL:CT,2579	(202) 622-4470
Dement, Mary	CC:DOM:CORP,2607	(202) 622-7570
Demlong, Marlar	CC:MSR:STX:AUS	(512) 499-5662
Dempsey, Joyce C.	CC:NER:OHI:CIN	(513) 684-6153
Denick, Robin	CC:EBEO,5241	(202) 622-6080
Dennett, Joan Steele	CC:WR:RMD:DEN	(303) 844-3258
Derilo, Judy	CC:WR:NCA:SAC	(916) 974-5700
Derick, William T.	CC:MSR:ILD:CHI	(312) 886-9225x318
DesJardins, Darlene	CC:F&M:P:E,4022	(202) 622-3510
D'Estrada, Richard D.	CC:WR:RMD:DEN	(303) 844-3258
Dettery, Linda R.	CC:NER:MAN	(212) 264-0414x206
Deveraux, Anne	CC:INTL, 4607	(202) 622-3880
Devin, Marilyn	CC:WR:LAD:LA	(213) 894-7101
Devlin, Peter J.	CC:EL:GL,2000	(202) 622-3600
Dewey, Julia M.	CC:WR:PNW:SEA	(206) 220-5951
Diamond, Harold N.	CC:DOM:FI&P,4015	(202) 622-3980
Diamond, Sharon T.	CC:MSR:HOU	(281) 721-7300
Dick, Steven K.	CC:SER:IDD:IND	(317) 226-6601
Dickinson, Jane T.	CC:SER:NFL:JAX	(904) 232-2788x17
Dillard, Criss	CC:F&M:IS:TS,4207	(202) 622-8040
Dillard, Robert W.	CC:SER:NFL:JAX	(904) 232-2788x46
Dillmann, Delores	CC:EL:GL:2,2313	(202) 622-3620
DiMauro, Luanne S.	CC:MSR:ILD:CHI	(312) 886-9225x340
Dingley, Sally R.	CC:SER:SFL:MIA	(305) 982-5311
DiSandro, Lisa	CC:F&M:IS,2512	(202) 622-7934
Dixon, Paul	CC:WR:SWD:LV	(702) 455-1127
Dolce, John F.	CC:MSR:ILD:CHI	(312) 886-9225x325
Dolgoff, Eliana	CC:DOM:PSI,5017	(202) 622-3060
Dollar, Linda	CC:MSR	(972) 308-7444
Dombrowski, Thomas A.	CC:WR:SCA:SD	(619) 557-6014
Domike, Joan	CC:EBEO,2324	(202) 622-4290
Donahue, Patricia	CC:WR	(415) 575-7348
Donald, Clyde	CC:DOM:IT&A,5030	(202) 622-4980
Dong, Rene	CC:WR:PNW:SEA	(206) 220-5954
Dong, Ronald G.	CC:WR:CCA:SJ	(408) 494-7851
Donohue, Kathleen L.	CC:SER:DEM:BAL	(410) 962-3108
Dorfman, Jeffrey L.	CC:INTL:5,4562	(202) 622-3870
Doroghazi, Stephen R.	CC:SER:SFL:FTL	(305) 572-5131
Doss, Ann	CC:DOM:P&SI,5016	(202) 622-3070
Douglas, Gerald W.	CC:WR:PNW:POR	(503) 326-3185
Douglas, Winston	CC:DOM:P&SI:6,5118	(202) 622-3110
Douglass, Willis B.	CC:WR:SCA:LN	(714) 360-2691
Doven, Jacqueline	CC:F&M:IS,2512	(202) 622-8010
Dow, Denise Jarrett	CC:MSR:POD:CHI	(312) 886-5810x420
Dow, Harmon B.	CC:MSR:ILD:CHI	(312) 886-9225x403
Dowling, Patrick	CC,3539	(202) 622-3360
Downey, Laura C.	CC:F&M:IS:TS,4412	(202) 622-4288
Downs, Brian	CC:F&M:IS:TS, 4207	(202) 622-8040
Downs, Harriet E. (Lisa)	CC:MSR:AOK:OKL	(405) 297-4825
Drees, Donald J.	CC:DOM:FI&P:4,4107	(202) 622-3970
Dressler, James	CC:NER:UNY:BUF	(716) 846-5553
Drew, Tyrone	CC:DOM:CORP,6551	(202) 622-7270
Drinkard, Corlyss	CC:F&M:GLS:PCL,AERO	(202) 401-4062
Driscoll, Dennis G.	CC:NER:OHI:CLE	(216) 522-3380
Driscoll, John F.	CC:SER:GCD:BIR	(205) 912-5458
Driscoll, Victoria J.	CC:DOM:IT&A,5528	(202) 622-4910
Dudgeon, W. Scott	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8452
Duncan, John W.	CC:WR:SWD:PNX	(602) 640-4350
Duncan, Robin L.	CC:NER:OHI:CIN	(513) 584-3201
Dunn, Judith C.	CC:DOM,3527	(202) 622-4500
Duplantier, Teresa O.	CC:SER:GCD:NO	(504) 558-3126
Durham, Josephine O.	CC:SER:KYT:NAS	(615) 736-5441
Durning, Anne W.	CC:WR:SWD:PNX	(602) 207-8053
Dusenberry, Blaise G.	CC:DOM:FS,4135	(202) 622-7940
Dyer, Patricia A.	CC:NER:OHI:CIN	(513) 684-3211
Dyson, Linda D.	CC:NER:GLS	(212) 264-0415x309

E

Eagan, Thomas F.	CC:MSR:STX:AUS	(512) 499-5840
Edmison, James	CC:NER:UNY:BUF	(716) 551-6510
Edmondson, Kathleen	CC:EBEO,5336	(202) 622-6050

Edwards, Bonnie S.	CC:NER	(212) 264-0415x326
Edwards, Donald E.	CC:MSR:AOK:OKL	(405) 297-4800
Edwards, Elizabeth	CC:EBEO,5335	(202) 622-6040
Eggeman, James	CC:EBEO:7,4539	(202) 622-6090
Ehrenberg, Robin	CC:EBEO,5241	(202) 622-6080
Ehrlich, Jeff P.	CC:SER:DEM:BAL	(410) 962-9579
Ehrlich, Miriam	CC:WR:LAD:LA	(213) 894-2254
Eiman, John F.	CC:MSR:HOU	(281) 721-7300
Eley, Sheila	CC:EBEO,5203	(202) 622-6060
Ellison, Christine E.	CC:DOM:P&SI,5420	(202) 622-3120
Endick, Stuart W.	CC:F&M:GLS,216 AERO	(202) 401-4944
Ennis, Richard	CC:DOM:IT&A,5522	(202) 622-4950
Enroth, Kate J.	CC:WR:PNW:POR	(503) 326-3185
Epstein, Paul	CC:INTL:5,4562	(202) 622-3870
Ericson, Mark	CC:NER:BRK	(516) 832-2425
Erickson, Jeffrey A.	CC:DOM:P&SI,5408	(202) 622-3080
Ernst, Arthur	CC:DOM:P&SI,5011	(202) 622-3060
Espinoza, Margarita	CC:WR:CCA:SJ	(408) 494-7864
Esquivel, Deborah J.	CC:WR:NCA:SF	(415) 744-9211
Estrada, Arturo	CC:DOM:FS,4510	(202) 622-7880
Estrada, Michael A.	CC:SER	(404) 331-6975
Estrada, Ramon	CC:WR:SCA:SD	(619) 557-5090
Eubanks, Barbara	CC:MSR	(972) 308-7385
Evans, Michele	CC:EBEO,5217	(202) 622-4605
Evers, Eugene R.	CC:SER:GCD:BIR	(205) 912-5456
Eyman, Nancy	CC:NER:OHI:CIN	(513) 684-6145

F

Fahey, Douglas A.	CC:DOM:IT&A,5037	(202) 622-4950
Faiaipau, Aida	CC:WR	(415) 575-7348
Faiferlick, Lynn M.	CC:SER:DEM:WAS	(202) 634-5403x259
Faiferlick, Christopher J.	CC:INTL,4617	(202) 622-3810
Faine, Sheila	CC:DOM:FI&P,4007	(202) 622-5336
Falvo, Frank A.	CC:NER:PEN:PIT	(412) 644-3435
Fanaroff, Carolyn	CC:INTL:APA,L'PL, Flr 5	(202) 874-4360
Farley, Virginia E.	CC:WR:SCA:SD	(619) 557-6095
Faron, Susan	CC:NER:BRK	(516) 832-2425
Fast, Sheryl	CC:SER:DEM:WAS	(202) 634-5403x245
Faulkner, Raymond T.	CC:NER:MAN	(212) 264-5473x218
Fedro, Larry C.	CC:SER:GEO:ATL	(404) 331-1587
Fee, James C., Jr.	CC:NER:PEN:PHI	(215) 597-3442
Fee, Robert	CC:NER:NJD:NEW	(973) 645-3304
Fegan, David C.	CC:DOM:FS:P&SI,4521	(202) 622-7860
Feinberg, Paul	CC:EBEO,5214	(202) 622-6000
Feiring, Marshall	CC:DOM:FI&P,4312	(202) 622-3930
Feldish, Lori	CC:NER:PEN:PHI	(215) 597-3442
Feldman, Jacob	CC:INTL,4575	(202) 622-3810
Feldstein, Merrill	CC:DOM:IT&A,5049	(202) 622-4950
Felker, Barbara A.	CC:INTL,4555	(202) 622-3850
Fenner, Thomas L.	CC:MSR:HOU	(281) 721-7300
Fenton, G. Mark	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-4300
Fereno, Cindy	CC:F&M:P,4032	(202) 622-8000
Ferguson, Blake W.	CC:SER:NCS:GBO	(910) 378-2225
Ferguson, Robin M.	CC:EL:GL:1,2318	(202) 622-3610
Fernandez, Catherine	CC:EBEO:1,5201	(202) 622-6030
Fernandez, Frederic J.	CC:MSR:MWD:MIL	(414) 297-4238
Fernandez, Lewis J.	CC:DOM;IT&A,5501	(202) 622-4810
Fernandez, Wanda M.	CC:SER:GCD:NO	(504) 558-3116
Ferrara, Dennis M.	CC:F&M:GLS,208 AERO	(202) 401-4000
Ferreira, G. Michelle	CC:WR:CCA:SJ	(408) 494-7859
Ferrick, Joseph	CC:MSR:ILD	(312) 886-9225x316
Ferris, Claudia A.	CC:DOM:IT&A,5501	(202) 622-4800
Ferris, Pamela J.	CC:DOM:FS,4050	(202) 622-7820
Feuer, Sherri L.	CC:MSR:NCE:STP	(612) 290-3582
Fickess, Edward	CC:NER:UNY:BUF	(716) 551-5610
Fielding, Eliot D.	CC:EL,3547	(202) 622-3400
Fields, Brenda E.	CC:DOM:FS,4043	(202)622-7870
Fields, Viola	CC:SER:DEM:BAL	(410) 962-9577
Fillinger, Roderick H.	CC:SER:GLS	(404) 331-1054
Finer, Robert M.	CC:SER:GLS	(404) 331-1071
Finkelstein, Barry J.	CC:EL:CT, 2575	(202) 622-4460
Finkenaur, Bridget E.	CC:DOM:IT&A,5138	(202) 622-4940
Finley, Michael D.	CC:DOM:IT&A,5515	(202) 622-4930
Finlow, Leslie H.	CC:DOM:FS:P&SI,4513	(202) 622-7840
Finn, Lorraine	CC:NER:NJD:NEW	(201) 645-3337
Fischer, John M.	CC:DOM:IT&A,5035	(202) 622-4950
Fish, Daniel C.	CC:F&M:GLS,217 AERO	(202) 401-4013
Fish, David	CC:EL:D,3562	(202) 622-4570
Fisher, Christopher A.	CC:NER:OHI:CLE	(216) 522-3380
Fitzgerald, Brenda M.	CC:WR:PNW:POR	(503) 326-3100
Fitzpatrick, Robert	CC,5236	(202) 622-8038
Flack, Patricia	CC:SER:NFL:JAX	(904) 232-2788x27
Fleeman, Grace	CC:INTL,4555	(202) 622-3850
Fleming, Amy A.	CC:DOM:P&SI,5309	(202) 622-3020
Fleming, Brian L.	CC:WR	(415) 575-7371
Fleming, Gerald B.	CC:DOM:FS,4136	(202) 622-7930
Flenniken, Phyllis	CC:NER:PEN:PHI	(215) 597-3442
Fletcher, Darrell S.	CC:DOM:FS,4135	(202) 622-7940
Flores, Elizabeth	CC:NER:MAN	(212) 264-5473x232
Fogg, T. Keith	CC:SER:VWV:RCH	(804) 771-2332
Foley, Sean F.	CC:INTL,3052	(202) 622-3800
Foley, Thomas	CC:EBEO,5336	(202) 622-6050
Fong, Charles Y.	CC:WR	(415) 575-7371
Fong, John	CC:WR:NCA:SF	(916) 974-5820
Forbes, Louise	CC:NER:NED:BOS	(617) 565-7860
Ford, Rhonda	CC:F&M:P:E,4026	(202) 622-3656
Forsberg, Jack M.	CC:MSR:NCE:STP	(612) 290-3473x227
Fortenberry, Willie, Jr.	CC:SER:NFL:JAX	(904) 232-2788x19
Fortney, Douglas R.	CC:MSR:NTX:DAL	(972) 308-7900
Foster, Cynthia W.	CC:WR	(415) 575-7348
Foster, Julie M.T.	CC:SER:GEO:ATL	(404) 331-1222
Foster, Perry T.	CC:WR	(415) 575-7348
Foster, Roberta A.	CC:SER:DEM:BAL	(410) 962-9352
Fowler, Robert M.	CC:MSR:KSM:KCY	(816) 283-3046x106
Fraley, Mary A.	CC:DOM:FS,4510	(202) 622-7880
France, C. Renay	CC:DOM:IT&A:1,5142	(202) 622-4940
Francis, Paul A.	CC:DOM:FI&P,4306	(202) 622-3653
Francis, Shirley M.	CC:WR:PNW:POR	(503) 326-3189
Frankel, Michael	CC:INTL,4567	(202) 622-3860
Franklin, Judy Roker	CC:NER	(212) 264-7995
Franzoi, Wallace E., Jr.	CC:MSR:NTX:DAL	(972) 308-7900
Fraser, Alan R.	CC:DOM:IT&A,5509	(202) 622-4870
Fratino, Mary M.	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9121
Frederick, Charlene J.	CC:INTL,4552	(202) 622-3820
Frederick, Peter J.	CC:DOM:IT&A,5026	(202) 622-4940
Freedman, Bernard W.	CC:WR:SCA:LN	(714) 360-2681
Freeman, Fawn	CC:F&M:PA, L'PL Flr 5	(202) 874-9668
Freeman, John A.	CC:NER:OHI:CIN	(513) 684-5910
Friberg, Ellen T.	CC:SER:SFL:MIA	(305) 982-5300
Friday, T. Alan	CC:SER:GCD:BIR	(205) 912-5459
Fried, Clinton M.	CC:SER:GEO:ATL	(404) 331-1241
Friedberg, Stephen M.	CC:SER:VWV:RCH	(804) 771-2332
Friedman, Marion S.	CC:MSR:HOU	(281) 721-7300
Friedman, Miles D.	CC:WR:SCA:LN	(714) 360-3430
Friedman, Peter C.	CC:DOM:P&SI,5113	(202) 622-3110

Frisch, Jill A.	CC:NER	(212) 264-8021x417
Fritz, Matthew J.	CC:NER:OHI:CIN	(513) 684-2137
Frosch, Michael B.	CC:EL:D,3552	(202) 622-4590
Fry, Carol J.	CC:WR:PNW:ANC	(907) 271-6470
Frykberg, Ronald M.	CC:MSR:MWD:OMA	(402) 221-3733
Fuhrman, John	CC:EL:CT,2579	(202) 622-4470
Fuller, Catherine	CC:EBEO,5241	(202) 622-6080
Fuller, David P.	CC:WR:LAD:LA	(213) 894-7101
Fuller, Robert E.	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-4300
Fultz, Richard	CC:DOM:FS,4135	(202) 622-7940
Fung, Margaret A.	CC:INTL,4607	(202) 622-3880
Funk, Stephen	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8183
Funn, Malcolm L.	CC:EBEO,5241	(202) 622-6080

G

Gaboury, Denise	CC:F&M:AS,4427	(202) 622-3350
Gabriel, Grant E.	CC:NER:MIC:DET	(313) 226-2023x243
Gabriel, Pam	CC:F&M:IS:TS, 4207	(202) 622-8251
Gabrysh, Celia A.	CC:DOM:IT&A,5516	(202) 622-4940
Gadowry, Candance L.	CC:SER:GCD:NO	(504) 558-3118
Galanis-Kolb, Linda	CC:DOM,4409	(202) 622-3094
Galib, Nancy M.	CC:DOM:FS,4143	(202) 622-7950
Gallagher, Donna	CC:NER:PEN:PHI	(215) 597-3513
Gallagher, Michael M.	CC:F&M:GLS:CLP, AERO	(202) 401-6029
Galm, Sharon	CC:DOM:FI&P,4311	(202) 622-3920
Gammill, Carolyn W.	CC:SER:LC	(404) 331-6411
Gannon, Richard H.	CC:NER:PODPHI	(215) 597-3201
Garber, Abbey B.	CC:MSR:NTX:DAL	(972) 308-7900
Garcia, Omar	CC:F&M:IS:TS, 4207	(202) 622-6454
Garcia, Ruth	CC:WR	(209) 499-6200
Garcia, Tanya	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9202
Garcia-Pages, Sergio	CC:SER:SFL:MIA	(305) 982-5315
Gardea, Rita S.	CC:WR:CCA:SJ	(408) 494-7859
Gardner, Rita S.	.CC:SER:GEO:ATL	(404) 331-6073
Gardner, Lorraine E.	CC:DOM:FS,4513	(202) 622-7211
Gardner, Wendy	CC:NER:NJD:NEW	(973) 645-6510
Garger, Melanie	CC:NER:NED:BOS	(617) 565-7890
Garlett, Philip L.	CC:INTL,4712	(202) 622-3840
Garner, Virginia	CC:F&M:P:W,4032	(202) 622-8000
Garnett, James L.	CC:EBEO,5203	(202) 622-6060
Garofalo, William S.	CC:NER:NJD:NEW	(973) 645-3047
Gartenbaum, Peggy	CC:NER:BRK	(516) 832-2401
Gasaway, Anthony S.	CC:MSR:KSM:STL	(314) 539-3302
Gasper, George E.	CC:MSR:NTX:DAL	(972) 308-7900
Gasper, Julie P.	CC:MSR:NTX:DAL	(972) 308-7900
Gautier, Shirley	CC:MSR:AOK:OKL	(405) 297-4830
Gavagan, Peter	CC:NER:BRK	(516) 832-2425
Gavin, Fred	CC:NER:MIC:DET:G	(616) 235-0612
Gehres, E. James	CC:WR:RMD:DEN	(303) 844-3258
Geisler, Gary E.	CC:DOM:FI&P:4,4111	(202) 622-3970
Geller, Eugene	CC:MSR	(972) 308-7452
Geraghty, Robert F.	CC:WR:PNW:SEA	(206) 220-5951
Getz, Mary Ann	CC:MSR:KSM:STL	(312) 425-4025
Giacomelli, Kathy	CC:NER:PEN:PHI	(215) 597-3442
Gibbons, James C.	CC:DOM:FS:P&SI,4513	(202) 622-7830
Gibbs, Kathy A.	CC:DOM:FS,4526	(202) 622-7920
Gibbs, William D.	CC:EBEO,5336	(202) 622-6030
Giblen, Douglas	CC:EL:D, 3562	(202) 622-4570
Gibson, Bridgette M.	CC:WR:GLS	(415) 575-7330
Gibson, Gail K.	CC:MSR:NCE:STP	(612) 290-3473x240
Gibson, Pamela V.	CC:MSR:POD:CHI	(312) 886-5171x431
Gidlund, Gordon L.	CC:WR:SCA:SD	(619) 557-6014
Gilbert, Craig R.	CC, 3539	(202) 622-3360
Gilbert, Marjory A.	CC:MSR:POD:CHI	(312) 886-5171x315
Gill, Anita A.	CC:NER:OHI:CLE	(216) 522-3380
Gill, James L.	CC:SER:KYT:NAS	(901) 365-5953
Gilliom, Robyn R.	CC:MSR:POD:CHI	(312) 886-5810x421
Gingerella, Donna M.	CC:MSR:STX:AUS	(512) 499-5662
Giner, Ivette M.	CC:SER:SFL:MIA	(305) 982-5301
Gipson, Jerome	CC:DOM:CORP,6545	(202) 622-7290
Gipson, Sharon K.	CC:SER:GLS	(404) 331-1079
Girot, Cindy	CC:F&M:P:E,4022	(202) 622-3510
Glasel, Donald	CC:NER:MAN	(212) 264-5473x249
Glaser, Guy H.	CC:WR:SCA:LN	(714) 360-2687
Glickstein, Steven R.	CC:DOM:FI&P,4300	(202) 622-4439
Glover, John E.	CC:SER:KYT:NAS	(615) 736-2075
Glyer, Grid R.	CC:DOM:FS,4136	(202) 622-7930
Goings, Deana	CC:DOM:CORP,6551	(202) 622-7270
Goldbas, Michael	CC:NER:CTR:HAR	(860) 290-4085
Goldman, Michael D.	CC:F&M:P,4032	(202) 622-8000
Goldman, Richard G.	CC:DOM:FS,4143	(202) 622-7950
Goldstein, Allen	CC:INTL,4575	(202) 622-3830
Goldstein, Richard S.	CC:WR:SCA:LN,4404	(714) 360-2683
Goldstein, Seth	CC:INTL,4552	(202) 622-3810
Goldwyn, Brant	CC:EBEO,5241	(202) 622-6080
Gole, Rose	CC:NER:BRK	(516) 832-2401
Golembiewski, Patricia	CC:WR:NCA:SF	(415) 744-9225
Golston, Gidget	CC:EBEO,5219	(202) 622-6020
Gomes, A. Tracy	CC:INTL:APA, L'PL, Flr 5	(202) 874-4360
Gompertz, Michael L.	CC:DOM:IT&A,5530	(202) 622-4910
Gonzales, M. Vivian	CC:WR:NCA:SF	(415) 744-9208
Gonzalez, Julius	CC:SER:SFL:MIA	(305) 982-5324
Good, Gladys	CC:NER:NJD:NEW	(973) 645-2349
Goode, Dale D.	CC:DOM:CORP,4231	(202) 622-6795
Goode, Mary E.	CC:DOM:FS,4136	(202) 622-7930
Goodman, Max	CC:F&M:P:W,4032	(202) 622-8000
Goodson, Cathy A.	CC:WR:PNW:SEA	(206) 220-5951
Goostree, Sheila H.	CC:SER:KYT:NAS	(615) 736-5500
Gootzeit, Ronald	CC:INTL, 4567	(202) 622-3860
Gordon, Darlene	CC:DOM:FI&P,4312	(202) 622-3930
Gore, Lauren W.	CC:MSR:ILD:CHI	(312) 886-9225x328
Gorman, Keith L.	CC:NER:PEN:PHI	(215) 597-3442
Gorman, Mary C.	CC:SER:GL	(404) 331-1211
Gormley, Michele	CC:NER:NED:BOS	(617) 565-7858
Gormley, Pat	CC:WR:NCA:SAC	(916) 974-5712
Goroum, Holly	CC:EL:D,3553	(202) 622-4580
Goss, William A.	CC:SER	(404) 331-1271
Graham, Juanita A.	CC, 3539	(202) 622-3360
Graml, Nancy	CC:MSR:HOU	(713) 773-7300
Gramling, Jeanne	CC:SER:NCS:GBO	(910) 378-2230
Grand, Roslyn D.	CC:SER:GEO:ATL	(404) 331-1356
Grant, Joseph P.	CC:NER:OHI:CIN	(513) 684-6155
Graves, Charles J.	CC:MSR:KSM:KCY	(816) 283-3046x116
Gray, James E.	CC:SER:NCS:GBO	(910) 378-2235
Gray, Patricia L.	CC:F&M:GLS:CLP, AERO	(202) 401-6029
Graziano, Peter	CC:NER:MAN	(212) 264-1595x306
Green, Edwin H.	CC:DOM;FS,4521	(202) 622-7860
Green, Byron C.	CC:WR:SWD:LV	(702) 455-1127
Green, Fred E.	CC:WR:SWD:LV	(702) 455-1127
Green, Jessie	CC:DOM:IT&A,5032	(202) 622-4980
Green, Patricia W.	CC:EL,3547	(202) 622-3400
Green, Willie	CC:NER:MAN	(212) 264-7135
Greene, Elaine	CC:F&M:TC, L'PL, Flr 5	(202) 874-9680
Greene, Susan K.	CC:MSR:HOU	(281) 721-7300
Greene, Tracey	CC:EL:GL:1,2306	(202) 622-3610

Gregg, William	CC:SER:DEM:WAS	(202) 634-5403x234
Gresham, L. Jane	CC:MSR	(972) 308-7381
Griffin, Sharon	CC:DOM:FI&P,4322	(202) 622-3910
Grigg, Catherine R.	CC:WR:CCA:SJ	(408) 494-7864
Grigsby, Cynthia E.	CC:DOM:CORP,5226	(202) 622-5228
Grobe, Linda C.	CC:MSR:ILD:CHI	(312) 886-9225x314
Grodecki, Christine	CC:NER:PODPHI	(215) 597-3442
Groenewegen, Elizabeth	CC:WR:NCA:SF	(415) 744-9211
Grogan, Deborah	CC:EL:GL:1,2310	(202) 622-3610
Grosenick, Richard	CC:EL:GL, 2310	(202) 622-3620
Gross, Gary S.	CC:NER:NED:BOS	(617) 565-7838
Gross, Karin G.	CC:DOM:IT&A,5513	(202) 622-4930
Gross, Marlene	CC, 3026	(202) 622-3310
Guarnieri, John A.	CC:NER:PODPHI	(215) 597-3442
Guerrero, Caridad M.	CC:SER:SFL:MIA	(305) 982-5314
Guest, Steven R.	CC:MSR:ILD:CHI	(312) 886-9225x320
Guiliano, Vincent J.	CC:NER:MAN	(212) 264-1595x266
Guiry, James	CC:NER:MAN	(212) 264-1595x289
Gulas, A.M.	CC:EL:D,3552	(202) 622-4590
Gutierrez, Richard	CC:SER	(404) 331-6161
Guzman, Claudia	CC:WR	(209) 499-6200

H

Ha, Penny	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9196
Hagen, Holly L.	CC:F&M:GLS,203 AERO	(202) 401-4062
Haglund, David R.	CC:DOM:P&SI,5114	(202) 622-3110
Hahn, Gregory M.	CC:WR:PNW:SEA	(206) 220-5954
Hahn, Maria A.	CC:DOM:FS,4039	(202) 622-7890
Hale, Nancy W.	CC:SER:KYT:NAS	(615) 736-5448
Hall, Elsie	CC:NER:PODCIN	(513) 684-3201
Hall, Helen	CC:EL:D;EL:CT,3704	(202) 622-7773
Hall, Jennie P.	CC:MSR	(972) 308-7360
Hall, Kathryn	CC:F&M:IS:LIB:LR,4217	(202) 622-8522
Hall, Rene	CC:F&M:IS:LIB,4324	(202) 622-5826
Hall, Sharon Lee	CC:DOM:IT&A,5519	(202) 622-4930
Haller, Karen	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8820
Halley, Joyce	CC:F&M:GLS:CLP, AERO	(202) 401-4013
Halley, William F.	CC:NER:NJD:NEW	(973) 645-3348x204
Hallick, Pat	CC:NER:OHI:CLE	(216) 623-2035
Halpern, Irwin	CC:INTL,4555	(202) 622-3850
Halpin, Terri	CC:MSR:ILD:CHI	(312) 886-9225x303
Hamilton, Bonnie	CC:INTL,4562	(202) 622-3870
Hamilton, Celeta C.	CC:DOM:P&SI,5314	(202) 622-3130
Hamilton, Jack	CC:DOM:P&SI,5000	(202) 622-3571
Hamilton, Sue L.	CC:F&M:ERB,4429	(202 622-6449
Hamilton, Virginia L.	CC:WR:RMD:DEN	(303) 844-3258
Hamilton, Wayne A.	CC:SER:SFL:MIA	(305) 572-5131
Hamm, Dora	CC:DOM:IT&A,5509	(202) 622-4800
Hammack, William F.	CC:MSR	(972) 308-7351
Hammarsted, Ron	CC:NER:CTR:HAR	(860) 290-4096
Hammoud, Meso T.	CC:NER:MIC:DET	(313) 226-2041x251
Handleman, Paul F.	CC:DOM:P&SI:6,5108	(202) 622-3040
Handler, Elizabeth A.	CC:DOM:FS:FI&P,4043	(202) 622-7870
Haney, Phyllis	CC:EBEO:5,5241	(202) 622-4290
Hanfman, Charles P.	CC:SER:GEO:ATL	(404) 331-1380
Hankin, Steven J.	CC:DOM:FS,4136	(202) 622-7930
Hansberry, Donna C.	CC:MSR:ILD:CHI	(312) 886-9225x343
Hanson, Dana L.	CC:MSR:KSM:STL	(314) 539-3446
Hanson, Robert B.	CC:DOM:P&SI,5115	(202) 622-3120
Hara, Michael E.	CC:INTL, 4555	(202) 622-3840
Harber, Carolyn Lee	CC:SER,4712	(404) 331-1274
Harbourt, Clifford M.	CC:DOM:FS,4526	(202) 622-7920
Harbutte, Alice M.	CC:WR:SCA:SD	(619) 557-6014
Hardaker, Roberta	CC:DOM:P&SI,5309	(202) 622-4015
Hardesty, Mary	CC:F&M:TC:L, L'PL, Flr 5	(202) 874-9222
Hargis, J. Scott	CC:WR:SCA:LN	(714) 360-3436
Harper, John B.	CC:SER	(404) 331-1284
Harrigal, Rebecca L.	CC:DOM:FI&P,4013	(202) 622-3980
Harrigan, Timothy M.	CC:NER:NED:BOS	(508) 474-9765
Harrington, Brian M.	CC:SER:IDD:IND	(317) 226-6843
Harrington, Christine A.	CC:WR:PNW:SEA	(206) 220-5951
Harrington, Deborah A.	CC:DOM:P&SI,5005	(202) 622-3050
Harris, Anthony S.	CC:DOM:IT&A,5031	(202) 622-4980
Harris, Gail	CC:DOM:IT&A,5555	(202) 622-5020
Harris, Karen	CC:F&M:HR:P, L'PL, Flr 5	(202) 874-4161
Harris, Mark D.	CC:DOM:P&SI,5008	(202) 622-3050
Harris, Rebecca Dance	CC:SER:KYT:NAS	(615) 736-5462
Harris, Steven	CC:INTL:APA, L'PL, Flr 5	(202) 874-4360
Harris, Terri	CC:EBEO:5,5229	(202) 622-6070
Harris, Terrian	CC:SER:GL	(404) 331-6161
Harris, Theresa	CC:EL:GL,2004	(202) 622-5721
Harris, Wendy S.	CC:WR:SWD:LV	(702) 455-1127
Harrison, Marcie	CC:NER:MAN	(212) 264-7958
Harrison, Pamela K.	CC:NER:PEN:PHI	(215) 597-3442
Hartford, Patricia L.	CC,3539	(202) 622-3360
Hartnett, Lisa K.	CC:MSR:MWD:OMA	(402) 221-7336
Harvey, Bernard P.	CC:DOM:P&SI:6,5019	(202) 622-3110
Harvey, Cathleen	CC:NER	(212) 264-1595x285
Harvey, Shelia D.	CC:MSR:HOU	(713) 721-7300
Harvin, Betty A	CC:DOM:IT&A,5508	(202) 622-4780
Haskell, Mary Anne	CC:WR:NCA:SF	(415) 744-9228
Hassan, Yasmin	CC:NER:GLS	(212) 264-0415x329
Hatfield, Christopher D.	CC:WR:RMD:SLC	(208) 334-9606
Hatfield, Jeffrey A.	CC:WR:SCA:LN	(714) 360-3486
Hawkes, Robert	CC:DOM:CORP,4230	(202) 622-7530
Hawkins, Tracy	CC:EBEO,5214	(202) 622-6000
Hayes, Mia	CC:DOM:CORP,6551	(202) 622-7270
Hayes, Sandra C.	CC:MSR	(505) 766-8736
Hayes, Sue N.	CC:MSR	(972) 308-7386
Hayes, William T.	CC:NER:NED:BOS	(617) 565-7899
Hayter, Sheila	CC:WR:NCA:SF	(415) 744-9217
Head, Stephaine	CC:DOM:IT&A,5136	(202) 622-4940
Heard, William A.	CC:DOM:FS,4507	(202) 622-7830
Heath, Earlean	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9097
Heath, Randall E.	CC:WR:PNW:SEA	(206) 220-5951
Heath, Tammie M.	CC:WR:NCA:SF	(415) 744-9211
Hebb, Cynthia	CC:EL:D,3706	(202) 622-4560
Hebert, Emile L.	CC:SER:GCD:NO	(504) 558-3124
Hebert, Margaret K.	CC:WR:SCA:SD	(619) 557-6014
Heimberger, Sharon E.	CC:SER:DEM:BAL	(410) 962-9343
Heinkel, Jeffrey L.	CC:WR:CCA:SJ	(408) 494-7859
Heitmeyer, Robert D.	CC:NER:MIC:DET	(313) 226-2052x252
Helfgott, Dianne	CC:NER:NJD:NEW	(973) 645-2572
Helke, Joel E.	CC:DOM:FS:FI&P,4043	(202) 622-7870
Henck, William	CC:SER:VWV:RCH	(804) 771-8146
Hendricks, David G.	CC:MSR:AOK:OKL	(405) 297-4805
Henn, Elizabeth S.	CC:SER:DEM:BAL	(410) 962-3154
Hensley, Bruce	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9198
Henrikson, Marlene A.	CC:F&M:IS:LIB,4324	(202) 622-5827
Herbert, Donna F.	CC:WR:LAD:THO	(805) 371-6720
Herbert, Margaret K.	CC:WR:SCA:SJ	(619) 552-6095
Herbert, Nancy B.	CC:NER:PODCIN	(513) 684-3201
Hernandez, Betty	CC:NER:NJD:NEW	(973) 645-3449
Herndon, Bonnie J.	CC:MSR:NTX:DAL	(972) 308-7900
Herndon, Pamelya P.	CC:WR:SWD:PNX	(602) 640-4950

Heroux, Mark S.	CC:WR:RMD:DEN	(303) 844-3258
Herrell, Robin L.	CC:NER:OHI:CIN	(513) 684-6148
Herrera, Edwin A.	CC:WR:SCA:LN	(714) 360-2681
Herring, Thomas	CC:INTL:APA, L'PL, Flr 5	(202) 874-4360
Hertz, Lousie	CC:SER:DEM:BAL	(410) 962-3240
Hess, Bruce	CC:NER:PEN:PHI	(215) 597-3442
Hester, Lilo A.	CC:INTL,4710	(202) 622-3840
Hester, Sharon	CC:DOM:IT&A, 5129	(202) 622-4920
Heyerman, Kay A.	CC:MSR:NCE:STP	(612) 290-3473x239
Higgs, Annette M.	CC:MSR:PODCHI:LC	(312) 886-5171
Hill, Allan D.	CC:WR:NCA:SF	(415) 744-9217
Hill, Antonia K.	CC:WR:PNW:ANC	(907) 271-6470
Hill, James D.	CC:NER:OHI:CIN	(513) 684-3211
Hill, Louis H.	CC:NER:OHI:CIN	(513) 684-3211
Hill, Pamela C.	CC:DOM:IT&A,5525	(202) 622-4970
Hill, Rebecca T.	CC:WR:NCA:SF	(415) 744-9211
Hill, Stephanie	CC:DOM:PS&I,5431	(202) 622-3090
Hillary, Nirmala	CC:F&M:IS,2512	(202) 622-6437
Hillstead, Christal W.	CC:WR:PNW:SEA	(206) 220-5951
Hine, Priscilla C.	CC:NER:CTR:HAR	(860) 290-4090
Hines, Harry J.	CC:F&M:TC:L, L'PL, Flr 5	(202) 874-9681
Hines, J.Thomas	CC:DOM:P&SI,5009	(202) 622-3060
Hinkle, Kelli	CC:WR	(415) 575-7353
Hinnant, Tracy M.	CC:DOM:FS,4527	(202) 622-7900
Hintermeister, Ann O.	CC:NER	(212) 264-8021x416
Hirschhorn, Roy A.	CC:DOM:CORP,4426	(202) 622-7760
Hise, Franklin R.	CC:MSR:STX:AUS	(512) 499-5655
Hittinger, Steward Todd	CC:SER:IDD:IND	(317) 226-6608
Hochman, Kenneth A.	CC:SER:SFL:FTL	(954) 572-5131
Hochman, Peter R.	CC:WR:NCA:SF	(415) 744-9201
Hodes, Rochelle	CC:DOM:IT&A,5526	(202) 622-4910
Hoefer, J. Anthony	CC:MSR:MWD:OMA	(402) 221-3733
Hoffman, Marjorie	CC:EBEO,5201	(202) 622-6030
Hoffman, Ruth E.	CC:DOM:P&SI,5314	(202) 622-3130
Hoffmaster, Gregg N., Jr.	CC:F&M:TC:T,L'PL, Flr 5	(202) 874-9685
Hogan, James F.	CC:DOM:P&SI,5430	(202) 622-3090
Hoge, Richard	CC:DOM:FI&P:1,4319	(202) 622-3920
Holbrock, Susan	CC:NER:PODCIN	(513) 684-3201
Holcomb, Mary C.	CC:SER:GCD:BIR	(205) 912-5470
Holder, Myra J.	CC:SER:KYT:NAS	(615) 736-5500
Holiday, Blaine C.	CC:MSR:NCE:STP	(612) 290-3473x247
Holliday, Andrea D.	CC:DOM:IT&A,5415	(202) 622-5010
Holman, Edsel Ford, Jr.	CC:SER:KYT:NAS	(615) 736-5500
Holmes, Kim	CC:EBEO:7,4539	(202) 622-6090
Holmes, Gwendolyn L.	CC:DOM:FS,4050	(202) 622-7820
Holmes, Jerry E.	CC:EBEO,5333	(202) 622-6040
Holser, Rick	CC:MSR:SWD:PNX	(602) 640-5350
Holstine, Myrna	CC:MSR:STX:AUS	(512) 499-5148
Holton, Orissa A.	CC:DOM:CORP,4016	(202) 622-7700
Holton-Clark, SaVon	CC:EL:GL,2000	(202) 622-3600
Honigman, Robert	CC:DOM:P&SI,5012	(202) 622-3050
Honore, Carmen M.	CC:SER:SFL:MIA	(305) 982-5308
Hood, Ronald F.	CC:NER:NED:BOS	(617) 565-7897
Hooe, Stephen	CC:DOM:FI&P,4300	(202) 622-3762
Hooks, Cynthia	CC:EBEO,5333	(202) 622-6040
Horan, Gerald M.	CC:DOM:FS,4050	(202) 622-7820
Horn, Sharon	CC:DOM:CORP,4016	(202) 622-7710
Horne, Tameka D.	CC:DOM:FS,4050	(202) 622-7820
Horton, G. Channing	CC:DOM:IT&A,5141	(202) 622-4920
Hosler, Rick V.	CC:WR:SWD:PNX	(602) 207-8056
Hossofsky, Katherine A.	CC:DOM:FI&P:4,4115	(202) 622-3477
Hostad, Cynthia K.	CC:WR:NCA:SF	(415) 744-9225
Howard, Jasper	CC, 3034	(202) 622-3370
Howard, Mark H.	CC:WR:RMD:SLC	(801) 799-6630
Howard, Phillip J.	CC:DOM:P&SI,5304	(202) 622-3000
Howe, Miriam A.	CC:WR:SCA:LN	(714) 360-2678
Howell, Laura D.	CC:DOM:P&SI,5007	(202) 622-3060
Howland, Monica J.	CC:SER:NFL:JAX	(904) 232-2788x28
Hu, Paula P.	CC:DOM:CORP,4239	(202) 622-7550
Hubbard, Lewis J., Jr.	CC:MSR:STX:AUS	(512) 499-5668
Hudson, David S.	CC:DOM:P&SI,5426	(202) 622-3120
Hudson, Rhonda J.	CC:SER:NFL:JAX	(904) 323-2788x13
Huey, Reid M.	CC:MSR:NCE:STP	(612) 290-3473x225
Huffman, John	CC:DOM:P&SI,5109	(202) 622-3110
Hughes, Teresa B.	CC:INTL,4710	(202) 622-3840
Hull, Susan	CC:WR:PNW:POR	(503) 326-3185
Hulse, Mark	CC:NER:BRK	(516) 832-2425
Humphrey, Shirley	CC:NER:NJD:NEW	(973) 645-6510
Humphries, Robert	CC:F&M:GLS:PCL AERO	(202) 401-4062
Hundrieser, Dana E.	CC:MSR:POD:CHI	(312) 886-5171x425
Hunn, Richard L.	CC:MSR	(972) 308-7424
Hunt, Sylvia F.	CC:EBEO,5241	(202) 622-6080
Hunter, John R.	CC:MSR:NTX:DAL	(972) 308-7900
Hurwitz, Susan B.	CC:DOM:P&SI,5412	(202) 622-3090
Hussey, William D.	CC:DOM:FS,4040	(202) 622-7850
Hustad, Cynthia K.	CC:WR:NCA:SF	(415) 744-9225
Hutchinson, Carmen	CC:EBEO,5336	(202) 622-6050
Hutchinson, Hunter	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9123
Hwang, Sandy	CC:WR:SCA:LN	(714) 360-3460
Hyatt, Georgia T.	CC:WR:NCA:SF	(415) 744-9228
Hyche, Vicki	CC:DOM:CORP:5,4437	(202) 622-7540
Hyman, Mitchell S.	CC:EL:GL:2,2314	(202) 622-3620
Hynek, Richard W.	CC:F&M:IS, 4219	(202) 622-3560

I

Ianacone, Steven W.	CC:NER:NJD:NEW	(973) 645-6510
Ineich, Paul J.	CC:SER:GCD:NO	(504) 558-3121
Ines, Zoraya T.	CC:SER:SFL:MIA	(305) 982-5312
Ingram, Sarah Hall	CC:EBEO, 5214	(202) 622-6000
Inserra, Frank C.	CC:F&M:GLS, AERO	(202) 401-4944
Inskeep, Carl D.	CC:MSR:STX:AUS	(512) 499-5324
Irizarry, Eugenie	CC:NER:BRK	(516) 832-2447
Irving, Andrew M.	CC:DOM:IT&A,5512	(202) 622-4930
Isele, Robert D.	CC:F&M:FM:F, L'PL, Flr 5	(202) 874-9224
Iskow, Sheldon A.	CC:DOM:IT&A,5133	(202) 622-4920

J

Jablinskey, Joseph J.	CC:MSR:ILD:CHI	(312) 886-9225x333
Jack, Louis B.	CC:WR:SCA:LN	(714) 360-3456
Jackson, Shirley	CC:NER:PEN:PHI	(215) 597-3442
Jackson, William A.	CC:DOM:IT&A,5026	(202) 622-4960
Jacobs, Christie	CC:DOM:IT&A:3,5521	(202) 622-4930
Jacobs, Steven B.	CC:WR:NCA:SF	(916) 978-6325
Jacobson, Alan M.	CC:MSR:POD:CHI:LC	(816) 283-3046x112
Jahnke, Rebecca A.	CC:DOM:FI&P,4116	(202) 622-3950
James, Sharron	CC:F&M:FM:E, L'PL, Flr 5	(202) 874-9397
Jamison, Tillie L.	CC:SER:VWV:RCH	(804) 771-8139
Jankowski, John P.	CC:MSR:ILD:CHI	(312) 886-9225x319
Jannotta, Santina M.	CC:DOM:FI&P,4316	(202) 622-3940
Jaquet, Joyce C.	CC:SER:NFL:JAX	(904) 232-2788x14
Jastczemski, Christine	CC:MSR:POD:CHI	(312) 886-5810x450
Jaworski, Kathleen	CC:NER:PEN:PIT	(412) 644-3439

Jefferson, Sandra M.	CC:SER:DEM:BAL	(410) 962-3108
Jeglikowski, Charles W.	CC:WR:LAD:THO	(805) 371-6704
Jenkins, Martha	CC:WR:LAD:LA	(213) 894-6311
Jennings, Mark S.	CC:DOM:CORP,4408	(202) 622-7750
Jensen, Stephanie R.	CC:MSR:NTX:DAL	(972) 308-7900
Johnson, Barbara	CC:EL:D,3553	(202) 622-4580
Johnson, Bradford A.	CC:NER:CTR:HAR	(860) 290-4077
Johnson, Carolyn	CC:DOM:CORP,6555	(202) 622-7270
Johnson, Claudine	CC:SER:LC	(404) 331-6411
Johnson, David W.	CC:MSR:HOU	(281) 721-7300
Johnson, Delores B.	CC:DOM:IT&A,5135	(202) 622-4920
Johnson, Gale	CC:WR	(415) 575-7353
Johnson, George R.	CC:DOM:FS,CORP, 4535	(202) 622-7930
Johnson, Janet J.	CC:MSR:KSM:STL	(314) 539-3183
Johnson, Joyce J.	CC:DOM:FS,4516	(202) 622-7960
Johnson, Linda	CC:SER:GLS	(404) 331-1082
Johnson, Mary Hamilton	CC:NER:NED:BOS	(617) 565-7915
Johnson, Peggy D.	CC:DOM:FI&P,4311	(202) 622-3920
Johnson, Robert A.	CC:WR:SWD:PNX	(602) 640-4950
Johnson, Romona	CC,3539	(202) 622-3360
Johnson, Sonya	CC:F&M:TC, L'PL, Flr 5	(202) 874-9670
Johnson, Trina	CC:WR	(415) 575-7348
Jo Jola, David	CC:WR:LAD:LA	(213) 894-3027
Jones, Anthony H.	CC:NER:MAN	(212) 264-1595x313
Jones, Carolyn D.	CC:NER:MIC:DET	(313) 226-2063x222
Jones, Marshall R.	CC:SER:GCD:BIR	(205) 912-5461
Jones, Patricia E.	CC:F&M:IS:LIB,4324	(202) 622-5824
Jones, Ralph W.	CC:WR:PNW:POR	(503) 326-3185
Jones, Robin	CC:DOM:CORP,5226	(202) 622-7180
Jones, Timothy L.	CC:DOM:FI&P,4013	(202) 622-3980
Jordan, Darlene	CC:F&M:GLS, AERO	(202) 401-4944
Jordan, Jeff S.	CC:EL:CT,2579	(202) 622-4470
Jordan, Ronald T.	CC:SER:IDD:IND	(317) 226-6610
Jorgensen, Eric B.	CC:SER:GEO:ATL	(404) 331-1365
Joseph, Brenda	CC:NER:NJD:NEW	(973) 645-3125
Joseph, Warren M.	CC:DOM:FS,4527	(202) 622-7900
Josey, Bruce	CC:F&M:P:P,4033	(202) 622-3540
Jowers, Vanessa	CC:EBEO,5217	(202) 622-6020
Judd, James L.	CC:WR:LAD:LA	(213) 894-7101
Juster, David A.	CC:INTL,4555	(202) 622-3850

K

Kagy, James E.	CC:NER:OHI:CIN	(513) 684-6152
Kaiser, Robert D.	CC:NER:OHI:CIN	(513) 684-6159
Kaizen, Mark S.	CC:F&M:GLS, AERO	(202) 401-4000
Kalaveras, May	CC:WR	(415) 575-7353
Kalinowski, Sandra B.	CC:INTL,4575	(202) 622-3830
Kallevang, Gary D.	CC:DEM:WAS:LC	(202) 634-5403x237
Kaminsky, Robert L.	CC:DOM:FI&P,4007	(202) 622-3910
Kane, Christopher	CC:DOM:IT&A,5513	(202) 622-4930
Kanrek, Victoria J.	CC:NER:MAN	(212) 264-1595x293
Kansler, Maria	CC:F&M:PA, L'PL,Flr 5	(202) 874-9673
Kanuk, Donald W.	CC:DOM:IT&A,5407	(202) 622-4960
Kao, Sally	CC:MSR:POD:CHI	(312) 886-5810x436
Kaplan, Eliot	CC:DOM:IT&A,5545	(202) 622-4960
Kapust, Andrew	CC:F&M,4433	(202) 622-3056
Karabinos, William B.	CC:F&M:TC:T, L'PL, Flr 5	(202) 874-9690
Karr, Luanne	CC:F&M:IS:LIB:D,4216	(202) 622-5838
Karzon, Elizabeth U.	CC:INTL,4607	(202) 622-3880
Kashiwabara, Fay L.	CC:WR:PNW:HON	(808) 541-3350
Kassell, Susan J.	CC:DOM:IT&A,5512	(202) 622-4930
Kastl, Robert J.	CC,3539	(202) 622-3360
Kasuba, Ron	CC:WR:NCA:SF	(415) 744-9211
Kasza, Barbara	CC:NER:OHI:CLE	(216) 522-3380
Katan, Susan W.	CC:DOM:P&SI,5300	(202) 622-3000
Katz, Geraldine F.	CC,5238	(202) 622-8050
Kave, Roger L.	CC:WR:LAD:LA	(213) 894-3027
Kay, Sheldon M.	CC:SER:GEO:ATL	(404) 331-6128
Kaye, Martin B.	CC:WR:RMD:DEN	(303) 844-3258
Kearney, Crystal	CC:F&M:P:E,4022	(202) 622-3510
Kearney, James F.	CC:SER:NFL:JAX	(904) 232-2788x22
Keenan, John R.	CC:SER:KYT:NAS	(615) 736-5500
Keeton, James E., Jr.	CC:SER:KYT:NAS	(615) 736-5500
Keggins, Janel M.	CC:SER:DEM:BAL	(410) 962-9344
Kehoe, Paula	CC:NER:PEN:PHI	(215) 597-3442
Kellar, Karl	CC:INTL:APA,L'PL,Flr5	(202) 874-4360
Keller, Christine	CC:EBEO, 5331	(202) 622-6090
Keller, Karen F.	CC:F&M:GLS:CLP, AERO	(202) 401-4013
Kelley, Alfred G.	CC:EBEO,5330	(202) 622-6040
Kelley, Christopher	CC:INTL,4567	(202) 622-3860
Kelley, George P.	CC:DOM:IT&A,5137	(202) 622-4920
Kelley, Nancy	CC:NER:GLS	(212) 264-0415x328
Kelly, Dennis M.	CC:MSR	(972) 308-7428
Kelly, Thomas	CC:INTL, L'PL, Flr 5	(202) 874-4360
Kendrick, Raymond A., Jr.	CC:DOM:FS,4510	(202) 622-7880
Kennedy, Angela J.	CC:SER:IDD:IND	(317) 226-7496
Kennedy, Richard	CC:WR:RMD:SLC	(801) 799-6633
Kensinger, Dale P.	CC:MSR:KSM:KCY	(816) 283-3046x164
Kent, Bruce W.	CC:MSR:STX:AUS	(512) 499-5662
Kerkhove, Albert B.	CC:MSR:MWD:OMA	(402) 221-3733
Kernaghan, Kathleen	CC:NER:PEN:PHI	(215) 597-3442
Kerrigan, Thomas J.	CC:NER:BRK	(516) 832-2401
Kesselman, H. Stephen	CC:NER:PEN:PHI	(215) 597-3442
Kessler, David	CC:DOM:CORP,4422	(202) 622-7770
Kessler, Jay J.	CC:WR:GLS	(415) 575-7330
Kettell, Diane	CC:NER:NJD:NEW	(973) 645-6674
Key, Darius	CC:EL,3547	(202) 622-4502
Khadiri, Gita	CC:DOM:IT&A,5144	(202) 622-4940
Khan, Naseem J.	CC:MSR:ILD:CHI	(312) 886-9225x332
Kibler, Deanna R.	CC:MSR:KSM:STL	(314) 539-3180
Kiessling, William W.	CC:SER:KYT:NAS	(615) 736-5491
Kilkenny, Lindy Lou	CC:WR:PNW:POR	(503) 326-3600
Kim, Anthony	CC:NER:MAN	(212) 264-5473x521
Kim, Heesun Grace	CC:DOM:P&SI,5013	(202) 622-3060
Kim, Nancy	CC:INTL, L'PL, Flr 5	(202) 874-4360
Kindard, Pamela	CC:EBEO,5201	(202) 622-6030
Kindel, Gretchen A.	CC:WR:SCA:SD	(619) 557-6014
King, Brendan G.	CC:NER:NJD:NEW	(973) 645-3278
King, Ida L.	CC:INTL,3052	(202) 622-3800
King, Margaret	CC:NER:OHI:CIN	(513) 684-5975
King, Montique	CC:EBEO, 5331	(202) 622-6040
King, Zachary W.	CC:WR:SCA:LN	(714) 360-3436
Kinlaw, Pamela	CC:INTL,4575	(202) 622-3830
Kipnis, Bruce E.	CC:DOM:FI&P,4007	(202) 622-3910
Kirschenbaum, Robert S.	CC:INTL, L'PL, Flr 5	(202) 874-4360
Kirvin, Deanna R.	CC:WR:RMD:DEN	(303) 844-3258
Kirwan, Patrick	CC:DOM:P&SI:8,5319	(202) 622-3130
Kiss, Katharine J.	CC:DOM:IT&A,5129	(202) 622-4920
Kissel, Benedetta A.	CC:INTL,3052	(202) 622-3800
Kitihara, Kyong-Ae	CC:F&M:P:W,4032	(202) 622-4299
Kizzie, Carolyn Y.	CC:F&M:P&A, L'PL, Flr 5	(202) 622-6593
Klahr, Nancy J.	CC:SER:SFL:MIA	(305) 982-5326
Klapper, Hanna	CC:NER:MAN	(212) 264-5473x257
Klaasen, Mary T.	CC:WR:SCA:SD	(619) 557-6014
Klein, Garry W.	CC:SER:GLS	(404) 331-1070

Klein, James M.	CC:MSR:MWD:MIL	(414) 297-4239
Klein, Jill	CC:F&M:IS:LIB,4324	(202) 622-5825
Kletnick, Theodore J.	CC:NER	(212) 264-8021x411
Kline, Alan S.	CC:NER:PEN:PHI	(215) 597-3442
Klinghoffer, Jack H.	CC:WR:LAD:LA	(213) 894-4663
Klotz, Martin F.	CC:EL:CT,2579	(202) 622-4470
Knap, J. Paul	CC:MSR:MWD:MIL	(414) 297-4246
Knapp, Nancy V.	CC:DOM:FS,4043	(202) 622-7870
Knebel, Sandra L.	CC:SER:SFL:FTL	(954) 572-5131
Knechtel, Carleton E.	CC:MSR	(972) 308-7359
Knospe, Marvis	CC:NER:NED:BOS	(617) 565-7914
Knudsen, Heidi	CC:NER:MAN	(212) 264-1595x307
Kobylarz, Albert	CC:NER:NJD:NEW	(973) 645-6510
Kocak, Richard A.	CC:DOM:P&SI,5314	(202) 622-3130
Koch, Kimberly	CC:DOM:IT&A:5,5023	(202) 622-4950
Koch, Monica	CC:NER:BRK	(516) 832-2400
Kocis, Peter	CC:INTL, INTL,L'PL, Flr 5	(202) 874-4360
Kodjo, Vivian	CC:SER:GEO:ATL	(404) 331-6079
Kogan, Kelly M.	CC:INTL,4710	(202) 622-3840
Kohn, Debra A.	CC:EL:GL:3,2318	(202) 622-3630
Kohn, Donna J.	CC:DOM:FS,4039	(202) 622-7890
Kolb-Galanis, Linda	CC:DOM,4409	(202) 622-3094
Korbas, Michelle D.	CC:WR:CCA:SJ	(408) 494-7859
Korte, Katie	CC:WR:NCA:SAC	(916) 974-5714
Kostak, William	CC:DOM:P&SI,5406	(202) 622-3080
Kozel, Michael A.	CC:SER:KYT:NAS	(615) 736-5048
Kozicki, Perry	CC:MSR:POD:CHI	(312) 886-5171x435
Kraft, Alvin J.	CC:DOM:FI&P,4311	(202) 622-3920
Kramer, John	CC:DOM:P&SI,5019	(202) 622-3060
Kranzthor, Bryce A.	CC:WR:NCA:SF	(415) 744-9211
Kraus, John	CC:F&M:FM:F, L'PL, Flr 5	(202) 874-9540
Krawczyk, Bernadette	CC:MSR:AOK:OKL	(405) 297-4800
Krazeise, Paul J., Jr.	CC:SER:KYT:LOU	(502) 582-5471
Krichevsky, Alex	CC:NER:OHI:CLE	(216) 522-3380
Krieg, Frederick W.	CC:SER:KYT:LOU	(502) 582-6577
Kroening, Linda	CC:DOM:IT&A,5501	(202) 622-4800
Krug, Paul J.	CC:WR:NCA:SF	(415) 744-9217
Kugler, Paul F.	CC:DOM:P&SI,5300	(202) 622-3000
Kuhn, Nancy O.	CC:EBEO, 5331	(202) 622-6070
Kuhn, Susan B.	CC:SER:SFL:MIA	(305) 982-5321
Kunze, Deborah G.	CC:MSR:NTX:DAL	(972) 308-7900
Kuo, Lisa W.	CC:WR:SCA:LN	(714) 360-3459
Kurdys, Russell F.	CC:NER:PEN:PIT	(412) 644-3438
Kutten, James A.	CC:MSR:KSM:STL	(314) 539-3179
Kyle, Carrie B.	CC:DOM:IT&A,5134	(202) 622-4940
Kyrouz, William	CC:NER:NED:BOS	(617) 565-7943

L

LaBounty, Steven W.	CC:MSR:KSM:STL	(314) 539-3301
LaBelle, Peter J.	CC:NER:MAN	(212) 264-1595x288
Lackner, Michael	CC:WR:LAD:LA	(213) 894-3027x144
LaFrance, Lori P.	CC:WR:PNW:SEA	(206) 553-5272
Lamartine, Janice E.	CC:MSR:ILD:CHI	(312) 886-9225x327
Lambert, Linda D.	CC:SER:IDD:IND	(317) 226-7497
Lambert, Linda F.	CC:MSR:NTX:DAL	(972) 308-7900
Lambert, Maxie L.	CC:SER:GEO:ATL	(404) 331-6079
Lambert-Dean, Deborah	CC:EL:D,3560	(202) 622-4570
Lancaster, John J.	CC:SER:KYT:NAS	(615) 736-5500
Landau, Barry S.	CC:DOM:FI&P:4,4109	(202) 622-3970
Lane, Sharron	CC:F&M,3042	(202) 622-3330
Lang, Allan E.	CC:MSR	(972) 308-7432
Langello, Chris	CC:EL:CT, 2579	(202) 622-4470
Langer, Edward G.	CC:MSR:MWD:MIL	(414) 297-4236
Langston, Joe R.	CC:SER:GEO:ATL:CO	(803) 253-3737
Langston-Cox, Pamela D.	CC:WR:GLS	(415) 575-7330
Lanning, James C., Jr.	CC:MSR:POD:CHI:LC	(312) 886-5171x430
Lansdell, Carroll	CC:NER:NJD:NEW	(973) 645-6510
Larsen, Elena	CC:F&M:PA, L'PL, Flr 5	(202) 874-9433
Larson, Ann L.	CC:MSR:HOU	(281) 721-7300
Larson, Albert L., III	CC:WR:GLS	(415) 575-7330
Larson, Lori	CC:F&M:GLS:PCL AERO	(202) 401-4062
Larson, Valerie N.	CC:WR:SCA:SD	(619) 557-6095
Laterman, Barry J.	CC:NER:NED:BOS	(617) 565-7855
Latney, Janelle	CC:DOM:IT&A,5041	(202) 622-4950
Latrobe, Osmun R.	CC:MSR:AOK:OKL	(405) 297-4815
Lau, David L.	CC:WR:PNW:HON	(808) 541-3350
Laubach, Edward J., Jr.	CC:NER:PEN:PIT	(412) 644-3435
Laudeman, Robert A.	CC:DOM:IT&A,5521	(202) 622-4930
Lauer, Gail S.	CC:SER:GCD:NO	(504) 558-3104
Laufer, Janet	CC:EBEO, 5203	(202) 622-6060
LaVignera, Guy G.	CC:NER:NJD:NEW	(973) 645-2628
Law, Roger	CC:WR:LAD:LA	(213) 894-3027
Lawson, Diane L.	CC:SER:GCD:BIR	(205) 912-5471
Lawson, James E.	CC:SER:IDD:IND	(317) 226-6605
Lawson, LaVonne D.	CC:WR:CCA:SJ	(408) 494-7859
Lay, Matthew	CC:DOM:P&SI,5010	(202) 622-3050
League, Barbara Jean	CC:DOM:FI&P,4013	(202) 622-3980
LeBloch, James	CC:WR:SCA:LN	(714) 360-2690
Lederman, Lejsor	CC:WR:LAD:THO	(805) 371-6735
Lee, Andrew H.	CC:WR:SCA:LN	(714) 360-3465
Lee, Evangelista C.	CC:DOM:CORP,5226	(202) 622-7180
Lee, Julia M.	CC:DOM:P&SI,5011	(202) 622-3060
Lee-Martinez, Marikay	CC:WR:SWD:PNX	(602) 207-8058
LeGore, Cathy S.	CC:SER:GCD:BIR	(205) 912-5466
LeGrande, Aeisha	CC:NER:NJD:NEW	(973) 645-4446
Lehman, Misti	CC:SER:IDD:IND	(317) 226-6683
Lehman, William P.	CC:MSR:POD:CHI	(312) 886-5810x418
Lehr, Alison W.	CC:SER:SFL:FTL	(954) 572-5131
Leib, Irwin	CC:DOM:IT&A,5046	(202) 622-4820
Leichtman, Michele	CC:WR:LAD:LA	(213) 894-4663
Leighton, Theodore	CC:NER:MAN	(212) 264-1595x304
Lekos, Konstantine P.	CC:DOM:CORP,4239	(202) 622-7550
Leland, Gerald W.	CC:MSR:NCE:STP	(612) 290-3473x224
Lemon, Charmaine	CC:NER:PEN:PHI	(215) 597-3442
Lennon, Susan'	CC:EBEO, 5203	(202) 622-6030
Leonard, Barbara M.	CC:WR:CCA:SJ	(408) 494-7853
Leonard, Jerry L.	CC:WR:RMD:DEN	(303) 844-3258
Leone, Donna P.	CC:NER:PEN:PIT	(412) 644-3435
Leong, Frank	CC:WR	(415) 575-7353
Lester, Brenda L.	CC:SER:GCD:NO	(504) 558-3107
Letkewicz, Lawrence C.	CC:MSR:POD:CHI	(312) 886-5171x423
Levine, Alan C.	CC:EL:GL:1,2306	(202) 622-3610
Levine, Beth R.	CC:F&M:GLS, 216 AERO	(202) 401-4944
Levine, Howard P.	CC:SER:KYT:NAS	(615) 736-2072
Levine, Philip	CC:DOM:CORP,4016	(202) 622-7700
Levy, Barbara Allen	CC:WR:NCA:SF	(415) 744-9217
Levy, Charles A.	CC:WR:NCA:SF	(415) 575-7371
Levy, Charles M.	CC:DOM:CORP,4008	(202) 622-7710
Lew, Mae J.	CC:NER:NED:BOS	(617) 565-7856
Lew, Pamela	CC:DOM:FI&P:3,4116	(202) 622-3950
Lewis, Harve M.	CC:DOM:FS,4507	(202) 622-7830
Lewis, Mary	CC:F&M:GLS:CLP AERO	(202) 401-4013
Lewis, Susan	CC:NER:NJD:NEW	(973) 645-3507
Lewis, Teal	CC:MSR	(972) 308-7373
Lichtman, Milton	CC:DOM:IT&A,5038	(202) 622-4840

Lier, Kathleen	CC:SER:GCD:NO	(504) 558-3105
Liggett, Steve	CC:SER	(404) 331-6942
Lin, Crystal T.	CC:WR:CCA:SJ	(408) 494-7851
Lin, Katy	CC:NER:MAN	(212) 264-7390
Linder, Herbert W.	CC:NER:OHI:CLE	(216) 522-3380
Lindsey, Diana	CC:DOM,5541	(202) 622-4464
Lintz, Judith A.	CC:DOM:IT&A,5142	(202) 622-4940
Liquerman, Melissa C.	CC:DOM:FS:P&SI,5428	(202) 622-3120
Lis, Suzanne	CC:NER:CTR:HAR	(860) 290-4066
Litsky, Darrin	CC:INTL, L'PL, Flr 5	(202) 874-4360
Little, Kenneth A.	CC:NER	(212) 264-0260
Little, Robert T.	CC:MSR:ILD:CHI	(312) 886-9225x341
Liu, Valerie K.	CC:WR:SCA:SD	(619) 557-5090
Livingston, Joan	CC:SER:DEM:WAS	(202) 634-5403x236
Lloyd, Michael W.	CC:WR:RMD:DEN	(303) 844-3258
Lockett, Sharon	CC:NER:NJD:NEW	(973) 645-3139
Lockhart, Frederick J., Jr.	CC:WR:RMD:DEN	(303) 844-3258
Loesch, Michelle K.	CC:WR:PNW:SEA	(206) 220-5954
Logan, Ann	CC:DOM:FI&P:4,4111	(202) 622-3970
Lohrstorfer, Timothy A.	CC:SER:IDD:IND	(317) 226-6601
Long, Joseph F.	CC:NER:CTR:HAR	(860) 290-4000
Longhurst, Barbara A.	CC:WR:RMD:SLC	(801) 799-6622
Loomie, Christine	CC:NER:BRK	(516) 832-2400
Loor, Marlene	CC,3026	(202) 622-3300
Lopata, Joel A.	CC:WR:RMD:DEN	(303) 844-3258
Lopez, Joe M.	CC:WR:SWD:PNX	(602) 207-8081
Lorello, Joanne B.	CC:NER:NED:BOS	(617) 565-7880
Lorence, Robert W.	CC:INTL,4567	(202) 622-3860
Lortie, John T.	CC:SER:SFL:FTL	(954) 572-5131
Lough, Sunita B.	CC:DOM:FS,4043	(202) 622-7870
Loupee, Joanne F.	CC:WR:LAD:THO	(805) 371-6700
Love, Linda A.	CC:NER:PEN:PHI	(215) 597-3442
Loverud, Karin	CC:EBEO:4,5328	(202) 622-6060
Lowdermilk, Terza D.	CC:SER:NCS:GBO	(910) 378-2291
Lowe, Paulette	CC:WR	(415) 575-7348
Lowe, Sandra L.	CC:SER:NFL:JAX	(904) 232-2788x35
Lowrance, William B.	CC:INTL,L'PL,3319	(202) 874-1490
Lucas, Dante D.	CC:NER:MAN	(212) 264-7872
Lucas, Patrick W.	CC:WR:SCA:LN	(714) 360-3457
Lucas, Sally A.	CC:F&M:P:E,4026	(202) 622-3520
Ludeke, Todd A.	CC:MSR	(972) 308-7926
Lukas, Teresa	CC:WR:NCA:SF	(415) 744-9211
Lunde, Rebecca J.	CC:SER:SFL:MIA	(305) 536-5571
Luthra, Veena	CC:SER:VWV:RCH	(804) 771-8143
Luu, Dat N.	CC:INTL. 4556	(202) 622-3810
Luxner, Melissa S.	CC:DOM:FI&P:4,4115	(202) 622-3142
Luxner, Thomas A.	CC:DOM:IT&A,5525	(202) 622-4970
Lyons, Paul E.	CC:SER	(404) 331-4652
Lyons, William T.	CC:NER:NJD:NEW	(973) 645-6510

M

Macdonald, James G.	CC:MSR:STX:AUS	(512) 499-5757
MacDonald, Wendy	CC:DOM:IT&A,5038	(202) 622-4980
MacEachen, John D.	CC:DOM:FS,4040	(202) 622-7850
Maciejewski, Cynthia M.	CC:MSR:POD-CHI	(312) 886-9225x207
Mackall, Rosalind L.	CC:DOM:CORP,4408	(202) 622-7750
Mackey, Marilyn A.	CC:WR:RMD:DEN	(303) 844-3258
MacKinson, Thomas	CC:WR:NCA:SF	(415) 744-9228
Madan, Rajiv	CC:NER:MAN	(212) 264-7390
Madden, Edward B.	CC:DOM:FS,4040	(202) 622-7850
Madden, Erinn	CC:EBEO,5203	(202) 622-6060
Madewell, Edith M.	CC:SER:KYT:NAS	(615) 736-5500
Madigan, Elizabeth	CC:DOM:P&SI,5315	(202) 622-3090
Madison, Katina	CC:INTL,4607	(202) 622-3880
Magee, Susan	CC:F&M:EEO,L'PL,Flr5	(202) 874-8399
Magid, Laura R.	CC:NER:GLS	(212) 264-5648
Magnone, Matthew	CC:NER:NJD:NEW	(973) 645-6510
Magrogan,Debbie	CC:F&M:TC, L'PL, Flr 5	(202) 874-9223
Mah, Susan	CC:WR:NCA:SF	(415) 744-9201
Mainhart, Joan M.	CC:SER:DEM:BAL	(410) 962-9350
Mak, Marshall J.	CC:WR:CCA:SJ	(408) 494-7851
Makurath, Joseph H.	CC:DOM:P&SI:7,5422	(202) 622-3120
Malgeri, Jack	CC:DOM:P&SI:5,5108	(202) 622-3603
Maloney, Ivette	CC:NER:MAN	(212) 264-0296x273
Maloy, Heather C.	CC:DOM,3531	(202) 622-4520
Manasevit, Patricia A.	CC:DOM:FS:IT&A,4526	(202) 622-7920
Mandel, Lewis R.	CC:NER:BRK	(516) 832-2400
Mandell, Andrew	CC:NER:BRK	(516) 832-2400
Manfreda, Richard H.	CC:DOM:P&SI,5302	(202) 622-3000
Manning, Irene J.	CC:F&M:GLS,208 AERO	(202) 401-4000
Manning, Paul S.	CC:INTL,4556	(202) 622-3850
Manzur, Mercedes	CC:WR:SWD:LV	(702) 455-1127
Marabito, Diane	CC:NER	(212) 264-8021x424
Marconi, Ted	CC:DOM,4409	(202) 622-8857
Marcus, Phyllis E.	CC:INTL:2,4712	(202) 622-3840
Maresca, Elizabeth A.	CC:NER:MAN	(212) 264-7289
Margopulos, Theodore N.	CC:DOM:P&SI,5317	(202) 622-3130
Marino, Robert B.	CC:NER:MAN	(212) 264-1595x316
Mark, Loren B.	CC:MSR:MWD:OMA	(402) 221-3733
Mark, Valerie A.	CC:INTL,4704	(202) 622-3840
Markley, G. Roger	CC:MSR:POD:CHI	(312) 886-5810x417
Markman, David J.	CC:NER:PODPHI:GLS	(215) 597-3342
Marks, Nancy J.	CC:EBEO,5214	(202) 622-6000
Marr, Joyce M.	CC:WR:SCA:LN	(714) 360-2681
Marshall, Linda	CC:EBEO,2324	(202) 622-6030
Marshall, Sharon K.	CC:WR:CCA:SJ	(408) 494-7870
Marshall, Tanya R.	CC:DOM:FS,4510	(202) 622-7880
Marshburn, Larry	CC:F&M,3042	(202) 622-3330
Martin, Crystal	CC:NER:NJD:NEW	(973) 645-2462x209
Martin, James E.	CC:DOM:IT&A,5537	(202) 622-4970
Martin, Joanne	CC:F&M:P:E,4022	(202) 622-3510
Martin, Madeline	CC:NER:MAN	(212) 264-1595x284
Martin, Margaret	CC:EL:D,3559	(202) 622-4580
Martin, Margaret A.	CC:WR:NCA:SAC	(916) 974-5700
Martin, Melonee	CC:EL,3547	(202) 622-3400
Martin, Robert A.	CC:DOM:FS:FI&P,4043	(202) 622-7870
Martin, William	CC:EL:D,3562	(202) 622-4570
Martinez, Angelina S.	CC:WR:CCA:SJ	(408) 494-7851
Martinez, Diane M.	CC:NER:MIC:DET	(313) 226-2088x238
Martinez, Georgianna V.	CC:WR:LAD:LA	(213) 894-6311
Martinez, Tracy A.	CC:MSR:NCE:STP	(612) 290-3473x226
Marum, Robert E.	CC:NER:CTR:HAR	(860) 290-4090
Maselli, Joseph F.	CC:NER	(212) 264-0290
Masnik, George L.	CC:DOM:P&SI,5431	(202) 622-3090
Mason, Harry G.	CC:SER:GLS	(404) 331-1024
Mason, John	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8371
Mason, Karen J.	CC:DOM:FS,4039	(202) 622-7890
Mason, Ron	CP:EX:C:I,2517	(202) 622-4253
Mata, Sharilyn	CC:WR:LAD:LA	(213) 894-2254
Mathis, Verdi	CC:F&M:ERB,4022	(202) 622-3510
Mathis, Yurlinda	CC:EBEO,5207	(202) 622-6060
Matson, Gregory S.	CC:SER:DEM:WAS	(202) 634-5403x246
Matta, Derek B.	CC:MSR:HOU	(713) 773-7300
Matthews, Melva	CC:DOM:CORP,6561	(202) 622-7280
Mattson, Cynthia J.	CC:INTL,4617	(202) 622-3810

Matuszeski, Grace K.	CC:DOM:FS:IT&A,4526	(202) 622-7920
Matuu, Teresia L.	CC:WR:CCA:SJ	(408) 494-7851
Mauney, Sheri C.	CC:WR:SWD:PNX	(602) 640-4950
Maurer, Charles W., Jr.	CC:NER:NED:BOS	(617) 565-7859
McAlonan, Richard	CC:INTL:APA,L'PL, Flr 5	(202) 874-4360
McCall, Angela M.	CC:WR:NCA:SF	(415) 744-9217
McCants, William R.	CC:SER:NFL:JAX	(904) 232-2788x24
McCarthy, William A.	CC:WR:PNW:SEA	(206) 220-5954
McCarthy, William B.	CC:SER:SFL:FTL	(954) 572-5131
McCartney, Judy	CC:F&M:IS:LIB,4324	(202) 622-5831
McCaskill, Robbie	CC:SER:GEO:ATL:CO	(803) 253-3738
McClanahan, Frank C., III	CC:SER:NCS:GBO	(910) 378-2292
McClanahan, Marcy R.	CC:F&M:TC, L'PL, Flr 5	(202) 874-4340
McClanahan, R. Audrey	CC:WR:SCA:SD	(619) 557-6014
McClintock, Gregory A.	CC:WR:PNW:ANC	(907) 271-6470
McClure, Carol B.	CC:MSR:HOU	(281) 721-7300
McComber, Donna	CC:INTL, L'PL Flr 5	(202) 874-4360
McConnell, Janet	CC:SER:DEM:WAS	(202) 634-5403x228
McConnell, Tanya	CC:DOM:CORP,6551	(202) 622-7270
McCool, Peter	CC:WR	(415) 575-7340
McCorquodale, Annette	CC:MSR	(972) 308-7411
McCray, Bertha	CC:EL:GL,2306	(202) 622-3610
McCrum, Evelyn	CC:NER:BRK	(516) 832-2424
McCubbin, Daniel R.	CC:DOM:IT&A,5129	(202) 622-5010
McCurley, Nancy C.	CC:WR:LAD:LA	(213) 894-3027
McDermott, Patricia	CC:EBEO,5336	(202) 622-6040
McDonnell, David	CC:DOM:P&SI,5111	(202) 622-3110
McDonnough, Heather	CC:NER:BRK	(516) 832-2400
McDougal, John C.	CC:SER:VWV:RCH	(804) 771-8142
McEachin, Sena M.	CC:SER:GEO:ATL	(404) 331-6245
McElroy, Anthony L.	CC:SER:DEM:WAS	(202) 634-5409x258
McFadden, Arthur	CC:NER	(212) 264-4080
McFadin, Linda J.	CC:MSR	(972) 308-7360
McGill, Janet C.	CC:MSR:POD:CHI	(312) 886-9225x306
McGinty, Jennifer	CC:EL:D, 3552	(202) 622-4590
McGoldrick, Donald J.	CC:MSR:POD:CHI	(312) 886-9226x307
McGrath, Charles	CC:SER	(404) 331-5681
McGreevy, Cynthia A.	CC:DOM:FS,4143	(202) 622-7950
McGreevy, John J.	CC:DOM:IT&A:1,5528	(202) 622-4910
McGregor, John	CC:F&M:IS, L'PL, Flr 5	(202) 874-8790
McGroarty, Patrick	CC:DOM:P&SI:5,5110	(202) 622-3851
McIlyar, Mary Kay	CC:MSR	(972) 308-7948
McInroy, Cheryl	CC:NER:MAN	(212) 264-5473x212
McKeiver, Yvonne	CC:SER:DEM:WAS	(202) 634-5403x263
McKendrick, Avarian R.	CC:SER:SFL:MIA	(305) 982-5321
McKenna, M. Catherine	CC:WR	(415) 575-7348
McKenzie, Claire R.	CC:MSR:ILD:CHI	(312) 886-9225x312
McKie, Betty A.	CC:DOM,4409	(202) 622-3446
McKinney, Paulette	CC:F&M:GLS AERO	(202) 401-4062
McLean, Carrie	CC:F&M:FM:E, L'PL, Flr 5	(202) 874-9332
McLean, Susan R.	CC:SER:KYT:NAS	(615) 736-2010
McLeod, Will E.	CC:EBEO:2,5330	(202) 622-6040
McLoughlin, Glenn C.	CC:MSR:AOK:OKL	(405) 297-4815
McMahon, Michael R.	CC:WR:PNW:SEA	(206) 220-5951
McMunn, David G.	CC:DOM:P&SI,5116	(202) 622-3110
McNair, Levern	CC:DOM:P&SI,5114	(202) 622-3110
McNamara, Wesley F.	CC:WR:PNW:POR	(503) 326-3185
McPherson, Jeremy L.	CC:WR:NCA:SAC	(916) 974-5700
McQueeney, Theresa G.	CC:NER:BRK	(516) 832-2400
Medlburt, Oleida	CC:NER:MAN	(212) 264-1595x297
Medleau, Keith G.	CC:WR:PNW:SEA	(206) 220-5951
Mellody, Katherine	CC:DOM:P&SI,5427	(202) 622-3090
Melone, Michael E.	CC:WR:NCA:SF	(415) 744-9228
Melvin, Martha	CC:SER:GEO:ATL	(404) 331-6244
Melvin, J. Michael	CC:SER:NFL:JAX	(904) 232-2788x25
Melvin, Roxanne	CC:WR:NCA:SAC	(916) 974-5700
Melzer, Anne	CC:NER:UNY:BUF	(716) 551-5610
Mendoza, Lourdes G.	CC:SER:GEO:ATL	(404) 331-1292
Meneely, Bruce K.	CC:MSR:AOK:OKL	(405) 297-4800
Menillo, Michael A.	CC:NER:MAN	(212) 264-5473x240
Mercier, Brenda	CC:WR:LAD:LA	(213) 894-4663
Merkel, Barbara E.	CC:SER:NFL:JAX	(904) 232-2788x26
Merkle, William G.	CC:MSR:POD:CHI	(312) 886-5171x429
Merereau, Dwight	CC:DOM:IT&A,5525	(202) 622-4970
Merson, Christine	CC:DOM:IT&A,5545	(202) 622-5020
Meserau, Dwight	CC:DOM:IT&A:7,5535	(202) 622-4970
Mesler, Mark S.	CC:SER:GEO:ATL	(404) 331-1367
Metoxen, Alberta	CC:MSR:MWD:MIL	(414) 297-4290
Mexner, Lynn M.	CC:MSR:NCE:STP	(612) 290-3473x246
Meyer, David	CC:DOM:FI&P	(202) 622-3960
Michaels, JoAnne	CC:EL,3547	(202) 622-3168
Michaels, Stanley	CC:DOM:IT&A,5527	(202) 622-4970
Michur, Adrian L.	CC:DOM:FI&P,4320	(202) 622-3940
Middleton, Carrie	CC:INTL,4567	(202) 622-3860
Mihelcic, Richard J.	CC:F&M,3042	(202) 622-3330
Mikalchus, John R.	CC:SER:DEM:BAL	(410) 962-9349
Miller, David L.	CC:WR:RMD:SLC	(801) 799-6630
Miller, Mark J.	CC:MSR:MWD:MIL	(414) 297-4249
Miller, Robert A.	CC:EL:GL:3,2300	(202) 622-3630
Miller, Stephen M.	CC:SER:LC	(202) 634-5403x239
Miller, Vicki L.	CC:SER:KYT:NAS	(615) 736-5500
Miller, William I.	CC:MSR:ILD:CHI	(312) 886-9225x335
Miller-Spriggs, Revelia	CC:DOM:IT&A,5523	(202) 622-4970
Mills, Bill	CC:NER:NJD:NEW	(973) 645-3347
Mills, David	CC:EBEO:5336	(202) 622-6050
Milton, Joann	CC:EBEO,5214	(202) 622-6000
Minsky, James B.	CC:SER:NFL:JAX	(904) 232-2788
Minsky, Joanne B.	CC:SER:NFL:JAX	(904) 232-2788x41
Miosi, Dianna K.	CC:DOM:P&SI,5006	(202) 622-3050
Mirabito, Diane	CC:NER:TL	(212) 264-8021x424
Miron, Barbara	CC:NER:MAN	(212) 264-0619x210
Miskin, Richard	CC:MSR:STX:AUS	(512) 229-5336
Misner, Robert B.	CC:EBEO,5203	(202) 622-6060
Missry, Michelle	CC:NER:MAN	(212) 264-5473x222
Mitchell, Charlotte A.	CC:WR:NCA:SF	(415) 744-9228
Mitchell, Jeffery G.	CC:DOM:IT&A,5333	(202) 622-4970
Mitchell, Margaret	CC:EL:D,3562	(202) 622-4570
Mitchell, Theresa E.	CC:SER:SFL:MIA	(305) 536-4720
Mitchell, Valerie	CC:NER:MAN	(212) 264-0297x276
Mizrachi, Ron	CC:NER:MAN	(212) 264-1595x265
Moates, Edith	CC:MSR:AOK:OKL	(405) 297-4800
Modica, Diana	CC:WR:LAD:THO	(805) 371-6740
Moe, Debra K.	CC:WR:CCA:SJ	(408) 494-7856
Moffat, Krista	CC:F&M:P:W,4032	(202) 622-8000
Moffitt, Thomas D.	CC:DOM:FS:IT&A,4521	(202) 622-7900
Mombrun, Reginald	CC:DOM:CORP,4410	(202) 622-7750
Monahan, Charles J.	CC:DOM:P&SI,5306	(202) 622-3000
Monahan, Patricia	CC:DOM:FI&P,4317	(202) 622-3920
Montague, Tyrone J.	CC:NER:MAN	(212) 264-6399
Montemurro, Michael J.	CC:DOM:IT&A,5131	(202) 622-4920
Montero, Patricia	CC:WR:NCA:SF	(415) 744-9228
Montgomery, Carolyn S.	CC:F&M:P:W,4032	(202) 622-8000
Montgomery, Vivian	CC:WR:GLS	(415) 575-7330
Montue, Tishaun A.	CC:INT'L, L'PL,3319	(202) 874-1490
Moody, Shirley	CC:INTL,4555	(202) 622-3850
Moore, Constance F.	CC:DOM:FS,4510	(202) 622-7880
Moore, Darnett	CC:EL:D,3552	(202) 622-4590
Moore, Diane	CC:NER:NJD:NEW	(973) 645-3743

Moore, Frederick	CC:NER:NJD:NEW	(973) 645-2479
Moore, Linda L.	CC:F&M:IS,2512	(202) 622-7469
Moore, Steven L.	CC:DOM:IT&A,5126	(202) 622-5030
Moore, Tracey R.	CC:DOM:IT&A,5044	(202) 622-4820
Mopsick, Robert	CC:NER:NJD:NEW	(973) 645-2539
Mopsick, Steven J.	CC:WR:NCA:SAC	(916) 974-5700
Mora, David B.	CC:MSR:HOU	(713) 773-7300
Morales, Leticia A.	CC:WR:SCA:SD	(619) 557-6095
Morales, Tena Y.	CC:F&M:IS:TS, 4412	(202) 622-3819
Moran, Carol-Lynn	CC:NER:PEN:PHI	(215) 597-3442
Moran, John M.	CC:DOM:IT&A,5142	(202) 622-4940
Morano, Judith A.	CC:NER:OHI:CIN	(513) 684-6386
Morgan, Cindy	CC:MSR	(972) 308-7351
Morgan, Lois W.	CC:WR:NCA:SF	(916) 978-6332
Morgan, Melody	CC:DOM:P&SI,5408	(202) 622-3080
Moriarty, John	CC:DOM:IT&A,5033	(202) 622-4950
Morril, Diane	CC:MSR:HOU	(281) 721-7323
Morris, Audrey M.	CC:MSR:NTX:DAL	(972) 308-7900
Morris, Jeffrey	CC:SER:GLS	(404) 331-1055
Morrison, Linda R.	CC:SER:KYT:LOU	(502) 582-5471
Morrison, Nancy L.	CC:NER:MIC:DET	(313) 226-2097x232
Morrison, Robert M.	CC:MSR:DAL	(972) 308-7977
Mortensen, Marion K.	CC:WR:RMD:SLC	(801) 799-6627
Morton, Cynthia	CC:EBEO,5229	(202) 622-6070
Mosakowski, Linda	CC:EBEO:2,5333	(202) 622-6040
Moskowitz, Christine G.	CC:SER:LC	(404) 331-6411
Mosley, Susan T.	CC:DOM:FS,4535	(202) 622-7920
Moss, Christina D.	CC:MSR:HOU	(281) 721-7300
Mowery, Sandra W.	CC:SER:NCS:GBO	(910) 378-2121
Mucciolo, Francis C.	CC:SER:NFL:JAX	(904) 232-2788x31
Mucha, Donna L.	CC:DOM:P&SI,5115	(202) 622-3120
Muchnikoff, Lee D.	CC:DOM:CORP,4230	(202) 622-7530
Mueller, Lloyd E.	CC:SER:KYT:NAS	(615) 736-5500
Mulvey, Timmothy	CC:NER:MAN	(212) 264-5473x235
Mungo, David J.	CC:WR:RMD:DEN	(303) 844-3258
Munnerlyn, Sherri	CC:WR:LAD:LA	(213) 894-4663
Munro, Alan B.	CC:DOM:FI&P,4311	(202) 622-3920
Munroe, David D.	CC:EBEO,5232	(202) 622-6080
Muranaka, Carol	CC:WR:PNW:HON	(808) 541-3350
Muratore, Pamela A.	CC:WR:SCA:LN	(714) 360-3464
Murphy, Ann M.	CC:WR:PNW:POR	(503) 326-3185
Murphy, Carol E.	CC:INTL, L'PL,3319	(202) 874-1490
Murphy, J. Richard, Jr.	CC:WR:NCA:SF	(415) 744-9204
Murphy, Kevin M.	CC:NER:UNY:BUF	(716) 551-5610
Murphy, Lin	CC:WR:NCA:SF	(415) 744-9225
Murphy, Timothy S.	CC:NER:MIC:DET	(313) 226-2165x224
Murphy, Tracy A	CC:NER:UNY:BUF	(518) 431-4683
Murray, Ann	CC,3539	(202) 622-3360
Murray, Wayne	CC:DOM:CORP,4227	(202) 622-7530
Musen, Jordan S.	CC:WR:SCA:LN	(714) 360-2681
Musher, Steven	CC:INTL:2,4710	(202) 622-3880
Muxworthy, W.O.	CC:MSR	(972) 308-7292
Myers, Joan A.	CC:SER:KYT:LOU	(502) 582-5025
Myers, Lollie C.	CC:WR:GLS	(415) 575-7330

N

Nachman, Carol P.	CC:DOM:FS,4043	(202) 622-7870
Nadler, Robert B.	CC:SER:KYT:NAS	(615) 736-5500
Nadvornik, Agnes	CC:NER:BRK	(516) 832-2408
Nakagama, Nobel	CC:F&M:IS:TS,4207	(202) 622-3909
Nash, Lucille M.	CC:MSR:ILD:CHI	(312) 886-9225x324
Neal, Christopher L.	CC:WR:RMD:DEN	(303) 844-3258
Neal, Linda A.	CC:SER:NCS:GBO	(910) 378-2120
Neal, Olivee	CC:F&M:FM:E, L'PL, Flr 5	(202) 874-9435
Neal, Sharon	CC:DOM:CORP,2605	(202) 622-7570
Nearhood, Celia	CC:WR:NCA:SF:W	(904) 791-0532
Nearing, Phoebe L.	CC:WR:LAD:LA	(213) 894-4656x152
Needle, Martin E.	CC:EL:CT,2579	(202) 622-4470
Nelson, Bernard B.	CC:MSR:HOU	(281) 721-7300
Nelson, Dolores	CC:MSR:MWD:MIL	(414) 297-4247
Nelson, Gwendolyn	CC:F&M:IS:LIB:D,4216	(202) 622-5837
Nelson, James A.	CC:WR:LAD:LA	(213) 894-3027x124
Nelson, Jeffrey M.	CC:DOM:P&SI,5314	(202) 622-3130
Nelson, Patricia	CC:DOM:P&SI,5004	(202) 622-3050
Nelson-Hyde, Tajuana E.	CC:DOM:IT&A,5551	(202) 622-5020
Neubeck, Stephen J.	CC:NER:OHI:CIN	(513) 684-6151
New, Sherri L.	CC:INTL, L'PL, Flr 5	(202) 874-4360
Nguy, Kien T.	CC:NER	(212) 264-1595x286
Nguyen, Hung	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8801
Nguyen, Kim	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8742
Nicholaides, Alexandra	CC:NER:MIC:DET	(313) 226-2265x246
Nichols, Margaret	CC:EL,3547	(202) 622-3400
Nieser, Susan L.	CC:WR:GLS	(415) 575-7330
Nisbet, Robert	CC:WR:PNW:POR	(503) 326-3185
Nisewarner, Kelley	CC:DOM:CORP,4404	(202) 622-7750
Nixon', Eve M.	CC:NER:PEN:PIT	(412) 644-3436
Nixon, Michael A.	CC:DOM:FS,4526	(202) 622-7920
Noe', Judith A.	CC:SER	(404) 331-6929
Nolan, Leo	CC:DOM:IT&A,5409	(202) 622-4960
Norman, Robert E.	CC:SER:GLS	(404) 331-1076
Norwood, Bradly A.	CC:MSR	(972) 308-7445
Novak, Cathleen M.	CC:MSR:POD:CHI	(312) 886-5810x419
Novey, Michael S.	CC:DOM:FI&P,4300	(202) 622-3267
Novig, Gayle E.	CC:INTL,4704	(202) 622-3840
Nowlin, Joyce E.	CC:WR:SWD:PNX	(602) 207-8082
Nuding, Jennifer L.	CC:DOM:IT&A:7,5533	(202) 622-4970
Nues, Adoracion	CC:WR:NCA:SF	(415) 744-9225

O

O'Blenes, Ann S.	CC:MSR:NTX:DAL	(972) 308-7900
O'Brien, Daniel K.	CC:NER:NJD:NEW	(973) 645-6196
O'Brien, Elaine	CC:NER:NED:BOS	(617) 565-7873
O'Brien, Lynn	CC:WR	(415) 575-7346
O'Brien, Maureen T.	CC:NER:NED:BOS	(617) 565-7895
O'Brien, Michael J.	CC:MSR:AOK:OKL	(405) 297-4800
O'Donnell, Michael O.	CC:MSR:MWD:MIL	(414) 297-4235
Ogle, Jennifer H.	CC:INTL,4548	(202) 622-3278
O'Hara, Brendan	CC:DOM:CORP,4230	(202) 622-7530
O'Hara, Jennifer	CC:NER:GLS	(212) 264-0415x321
Ohm, Alvin A.	CC:MSR:NTX:DAL	(972) 308-7900
Olaksen, Sheila	CC:NER	(212) 264-8021x415
Oldak, Regina L.	CC:EBEO,5241	(202) 622-6080
O'Leary, Erin K.	CC:NER:PODCIN	(513) 684-6729
O'Leary, Mark E.	CC:MSR	(972) 308-7403
Olsen, Christine V.	CC:WR:SCA:SD	(619) 557-6014
Olson, Barry	CC:WR:LAD:LA	(213) 894-4656
Olson, Cynthia J.	CC:WR:RMD:DEN	(303) 844-3258
Olson, Jill A.	CC:F&M:IS:SD, LPL, Fl 5	(202) 874-6539
O'Malley, Charles P.	CC:DOM:P&SI,5107	(202) 622-3040
Omon, Dori N.	CC:WR:PNW:SEA	(206) 220-5951
O'Neil, Dan M.	CC:WR:LAD:LA	(213) 894-6311
O'Neill, Henry E.	CC:WR:PNW:HON	(808) 541-3350

Onnen, Dennis R.	CC:MSR:KSM:KCY	(816) 283-3046x109
Ono, Jonathon J.	CC:WR:PNW:HON	(808) 541-3350
Oppenheim, Marlene	CC:DOM:CORP,4402	(202) 622-7750
Oppenheimer, Mary	CC:EBEO:5213	(202) 622-6010
Or, Michelle S.	CC:WR:LAD:THO	(805) 371-6707
Orr, Carol L.	CC:WR:RMD:SLC	(801) 799-6626
Osborne, Martin L.	CC:DOM:FS:IT&A, 4529	(202) 622-7900
Osborne, Richard L.	CC:DOM:CORP,4426	(202) 622-7770
Oseekey, Cheryl L.	CC:DOM:IT&A,5529	(202) 622-4970
O'Shea, William P.	CC:DOM:P&SI,5016	(202) 622-3070
Oshiro, Lisa M.	CC:WR:PNW:SEA	(206) 220-5954
Osteen, Donald E.	CC:WR:LAD:LA	(213) 894-3027
O'Toole, Gerald J.	CC:NER:NED:BOS	(617) 565-7865
Otto, David W.	CC:WR:SWD:PNX	(602) 207-8040
Ouslander, Andrew	CC:NER:MAN	(212) 264-6533
Owen, Elizabeth	CC:MSR:STX:AUS	(512) 499-5285
Owens, Margaret A.	CC:DOM:IT&A,5516	(202) 622-4940
Owens, Philip G.	CC:SER:KYT:LOU	(502) 582-6576
Owings, Peggy A.	CC:WR:SCA:SD	(619) 557-6014
Oyofo, Philip A.	CC:SER:GEO:ATL	(404) 331-6129

P

Pace, Elayne P.	CC:SER	(404) 331-6923
Padilla, Karen D.	CC:SER:KYT:LOU	(502) 582-6272
Page, Stephanie M.	CC:WR:SCA:LN	(714) 360-2681
Pais, Louise C.	CC:WR:LAD:THO	(805) 371-6733
Palmer, Donna M.	CC:MSR:NTX:DAL	(972) 308-7900
Palmer, Michele	CC:EL:CT,2579	(202) 622-4470
Palmerino, Kim A.	CC:SER:LC	(404) 331-6411
Pang-Sagara, Pauline	CC:WR	(415) 556-2233
Papineau, Mary M.	CC:MSR:POD:CHI	(312) 886-5171x438
Papadakis, Andrew A.	CC:SER:KYT:NAS	(615) 736-2033
Pappas, Jeannette D.	CC:NER:MAN	(212) 264-1595x292
Parent, Daniel J.	CC:WR:NCA:SAC	(916) 974-5700
Paris, Dominic A.	CC:EL,3547	(202) 622-3400
Park, Elijah	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-7172
Park, Joseph	CC:WR:LAD:LA	(213) 894-3027
Parkinson, Don M.	CC:EBEO,4539	(202) 622-6090
Parks, Alice	CC:F&M:P:P,4033	(202) 622-3540
Parr, Cynthia A.	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-4300
Parrott, Terri L.	CC:SER:SFL:MIA	(305) 982-5320
Partee, Sheryl D.	CC:WR:NCA:SF	(415) 744-9208
Passales, Richard	CC:DOM:CORP,4232	(202) 622-7530
Pastor, Alan M.	CC:EBEO,5213	(202) 622-6010
Patchell, Robert D.	CC:EBEO,5201	(202) 622-6030
Patterson, Dawn	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8945
Patterson, Gary M.	CC:WR:SWD:LV	(702) 455-1127
Patton, E. Lee	CC:F&M:GLS,219 AERO	(202) 401-4013
Paul, Norman A.	CC:EBEO,5232	(202) 622-6060
Paup, Mike	CC, 3034	(202) 622-3390
Paxson, Kirk	CC:WR:LAD:LA	(213) 894-4650
Payne, Julie L.	CC:WR:PNW:SEA	(206) 220-5954
Pearson, Jeanna	CC:F&M:ERB,4429	(202) 622-7114
Pearson, Sylvia D.	CC:EBEO:1,5201	(202) 622-6030
Peck, Kellie J.	CC:MSR:AOK:OKL	(405) 297-4820
Peduzzi, Edward F., Jr.	CC:NER:PEN:PIT	(412) 644-3435
Penico, Victor L.	CC:DOM:CORP,4238	(202) 622-7780
Penn, Genn	CC:DOM:FI&P:4,4107	(202) 622-3970
Pennington, Johnny E.	CC:MSR:HOU	(713) 721-7300
Perales, Jose D.	CC:SER:SFL:MIA	(305) 982-5335
Peregoy, Alan R.	CC:SER:DEM:WAS	(202) 634-5403x253
Perez, Ruth	CC:SER:DEM:WAS	(202) 634-5403x242
Perkins, Frances	CC:INTL,3052	(202) 622-3800
Perry, P. Lynn	CC:F&M:P,4032	(202) 622-8000
Pesavento, Michael A.	CC:SER:NFL:JAX	(904) 732-2788x39
Petersen, Mark D.	CC:MSR:MWD:MIL	(414) 297-1106
Peterson, Cheryl	CC:DOM:CORP,4238	(202) 622-7790
Peterson, Kimberley J.	CC:WR:CCA:SJ	(408) 494-7859
Peterson, Rochelle	CC:F&M,3042	(202) 622-3330
Petrino, Frederick	CC:NER:MAN	(212) 264-1595x294
Pfalzgraf, Amy	CC:EL:D,3552	(202) 622-4590
Philippy, Teresa L.	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8805
Phillips, Joanne	CC:SER:NFL:JAX	(904) 232-2788
Phillips, Linda	CC:EBEO,4539	(202) 622-6090
Picken, Judith M.	CC:MSR:ILD:CHI	(312) 886-9225x337
Pickens, Emma	CC:WR:LAD:LA	(213) 894-2254
Pickett, D. Lyndell	CC:SER:KYT:LOU	(502) 582-6088
Pickett, Norman N.	CC:MSR:HOU	(281) 721-7300
Pierce, Barbara J.	CC:WR:PNW:POR	(503) 326-3185
Pierce, Carol	CC:MSR	(972) 308-7412
Pierce, Jan R.	CC:WR:PNW:POR	(503) 326-3185
Pierce, Mary E.	CC:NER:OHI:CIN	(513) 684-6143
Pierson, Sandy	CC:WR:NCA:SAC	(916) 974-5700
Pillar, Phillip A.	CC:NER:PODPHI	(215) 597-3442
Pillitteri, Charles	CC:SER:GCD:BIR	(205) 912-5463
Pinico, Victor	CC:DOM:CORP:1,4238	(202) 622-7780
Pinkerton, Russell D.	CC:SER:IDD:IND	(317) 226-6601
Pinkney, Marietta	CC:DOM:CORP,6561	(202) 622-7280
Pinkowsky, Betty	CC:NER	(212) 264-8021x402
Pinner, Susan M.	CC:MSR:HOU	(713) 773-7300
Pinsky, Ronald D.	CC:SER:DEM:WAS	(202) 634-5403x235
Pirasteh, Ahmad	CC:INTL,4562	(202) 622-3870
Pirfo, O. Russ	CC:DOM:FS,4545	(202) 622-7900
Pitts, Michael	CC:SER	(404) 331-2387
Pitzer, R. Mark	CC:DOM:P&SI:6,5109	(202) 622-3110
Platt, Lynnette	CC:EL:D,3562	(202) 622-4570
Pleasant, Anita	CC:NER:PEN:PHI	(215) 597-3442
Pleet, Eric L.	CC:DOM:IT&A,5531	(202) 622-4970
Pliske, Thomas	CC:MSR:KSM:STL	(314) 539-3710
Plucinski, Inga	CC:EL:GL:2,2320	(202) 622-3620
Poe, Charla	CC:NER:OHI:CIN	(513) 684-5974
Poe, Susan F.	CC:DOM:FS,4135	(202) 622-7940
Poindexter, Kim	CC:DOM:P&SI,5111	(202) 622-3110
Pollack, Lena R.	CC:SER:SFL:FTL	(954) 572-5131
Polsky, Douglas S.	CC:MSR:KSM:KCY	(816) 283-3046x110
Poole, Donza M.	CC:NER:OHI:CLE	(216) 522-3380
Pooler, Randall B.	CC:SER:NFL:JAX	(904) 232-2788x32
Pope, Denise	CC:EL:GL:2,2316	(202) 622-3620
Portz, Cheryl	CC:MSR:STX:AUS	(512) 499-5656
Posedel, James J.	CC:WR:SCA:SD	(619) 557-6581
Posy, Phyllis	CC:F&M,IS:SS:CTD,L'PL,5	(202) 874-9096
Potock, David A.	CC:NER:PEN:PIT	(412) 644-3476
Poulin, Talitha	CC:NER:NJD:NEW	(973) 645-2572
Powell, Donna	CC:F&M:FM:E, L'PL, Flr5	(202) 874-9894
Powell, Nell D.	CC:NER:OHI:CIN	(513) 684-5801
Prater, Jackie	CC:EL:D,3552	(202) 622-4590
Prater, Kathy	CC:WR:RMD:SLC	(208) 334-9606
Pratt, Emron M., Jr.	CC:INTL,4579	(202) 622-3830
Predmore, Georgia	CC:EL:D,3553	(202) 622-4580
Preheim, Randall L.	CC:WR:RMD:DEN	(303) 844-3258
Press, Cheryl	CC:EBEO,5201	(202) 622-6030
Press, Lyle B.	CC:NER:MAN	(212) 264-1595x318
Preston, Arlene	CC, 3026	(202) 622-3310
Preston, Thomas M.	CC:DOM:FI&P:4322	(202) 622-3940
Price, Agnes	CC:DOM:P&SI,5309	(202) 622-3020

Price, Betty J.	CC:DOM:P&SI,5420	(202) 622-3120
Price-Ellis, Denean	CC:DOM:FS,4135	(202) 622-7940
Primavera, Lisa N.	CC:WR:SCA:LN	(714) 360-2689
Prindible, Michael C.	CC:MSR:NTX:DAL	(972) 308-7900
Pritchette, Linda	CC:NER:PEN:PHI	(215) 597-3442
Proctor, Leslie	CC:EL:D,3552	(202) 622-4570
Prohofsky, Catherine	CC:DOM:IT&A,5515	(202) 622-4930
Prothro, James	CC:MSR:NTX:DAL	(972) 308-7900
Provenzale, Leonard T.	CC:SER:SFL:FTL	(954) 572-5131
Pumo, Diana K.	CC:SER:IDD:IND	(317) 226-7473
Puma, Charles	CC:F&M:IS:TS, 4412	(202) 622-8257
Purcell, Elizabeth	CC:EBEO,5219	(202) 622-6010
Purkiss, Ewan D.	CC:WR:CCA:SJ	(408) 494-7851
Putzi, Patrick	CC:DOM:FS:P&SI,4040	(202) 622-7860

Q

Quan, Gwendolyn	CC:DOM:CORP:T,2613	(202) 622-7560
Quealy, William H., Jr.	CC:WR:SCA:SD	(619) 557-6014
Quigley, Elizabeth	CC:NER:PEN:PHI	(215) 597-3442
Quigley, Patricia	CC:NER:GLS	(212) 264-0415x327
Quinn, James A..	CC:DOM:P&SI,5007	(202) 622-3060
Quinn, Regina M.	CC:EL:GL:3,2004	(202) 622-3630
Quintana, Robert	CC:MSR	(972) 308-7430
Quon, Klelli M.	CC:WR:NCA:SF	(415) 744-9228

R

Racer, Marcus	CC:SER:DEM:WAS	(202) 634-5403x267
Rael, Norma J.	CC:WR:RMD:DEN	(303) 844-3258
Ragin, Betty A.	CC:SER:GEO:ATL	(404) 331-6079
Raineri, Eugene R.	CC:DOM:CORP,4228	(202) 622-7530
Rains, Lois M.	CC:DOM:FS,4521	(202) 622-7860
Rajan, Vijay S.	CC:MSR:ILD:CHI	(312) 886-9225x342
Ramsey, Charles B.	CC:DOM:P&SI,5112	(202) 622-3110
Ramunno, Louis A.	CC:NER:MAN	(212) 264-7920
Randle, Donna J.	CC:SER:IDD:IND	(317) 226-6048
Rapaport, Marnie	CC:DOM:CORP,4237	(202) 622-7550
Raphael, Robert M.	CC:DOM:IT&A,5413	(202) 622-8459
Rappazzo, Richard A.	CC:WR:SWD:PNX	(602) 207-8061
Rascoe, Susan J.	CC:MSR:NTX:DAL	(972) 308-7900
Ratchford, Robert M.	CC:MSR:POD:CHI	(312) 886-5171x424
Rath, Thomas M.	CC:NER:PEN:PHI	(215) 597-3442
Ratowe, Barry	CC:F&M:GLS,AERO	(202) 401-4944
Ravi, Usha	CC:WR:CCA:SJ	(408) 494-7859
Rawlins, Elizabeth	CC:EL:GL:3,2315	(202) 622-3630
Rawson, Danae M.	CC:WR:PNW:SEA	(206) 220-5954
Read, Donna B.	CC:MSR:NTX:DAL	(972) 308-7900
Reale, Debra Lynn	CC:WR:LAD:LA	(213) 894-3027x153
Reaman, Susan J.	CC:DOM:P&SI:6,5114	(202) 622-3110
Reaves, Ray	CC:F&M:IS:SS, L'PL Flr 5	(202) 874-9169
Reckley, Lionel S.	CC:SER:SFL:MIA	(305) 982-5306
Reed, Deborah	CC:NER:NJD:NEW	(973) 645-3710x213
Reed, Kathleen	CC:DOM:P&SI,5113	(202) 622-3110
Reed, Michelle M.	CC:EL:CT,2577	(202) 622-4470
Rees, Cheryl M.D.	CC:SER:VWV:RCH	(804) 771-2885
Reeve, Carol B.	CC:MSR:HOU	(713) 773-7300
Regan, Frances F.	CC:NER:MAN	(212) 264-0414x209
Regberg, Neil	CC:NER:OHI:CLN	(513) 684-2214
Regets, Mary Ellan	CC:F&M:GLS:CLP AERO	(202) 401-4013
Rehman, Cindra K .	CC:INTL, L'PL, Flr 5	(202) 874-4360
Reilly, Peter K.	CC:DOM:FS,4143	(202) 622-7950
Remkiewicz, Mary M.	CC:DOM,5543	(202) 622-3351
Renteria, Diane M.	CC:F&M:P:W,4032	(202) 622-8000
Repasy, Roberta D.	CC:WR:SCA:SD	(619) 557-6014
Repsis, Helen T.	CC:MSR:NTX:DAL	(972) 308-7900
Repsis, John S.	CC:MSR	(972) 308-7917
Reuter, Bonita M.	CC:MSR:MWD:MIL	(414) 297-4237
Reuteman, Denise M.	CC:NER:PODCIN	(513) 684-2170
Reynolds, Deborah A.	CC:DOM:FS,4135	(202) 622-7940
Reynolds, George W.	CC:SER	(404) 331-1265
Reynolds, Sharon E.	CC:F&M:PA, L'PL, Flr 5	(202) 874-9657
Reynolds, Suzanne	CC:DOM:FI&P,4017	(202) 622-3980
Ricca, Bettie	CC:SER:DEM:WAS	(202) 634-5403x262
Rich, James R.	CC:SER:NCS:GBO	(910) 378-2293
Richard, Patricia U.	CC:WR:LAD:LA	(213) 894-4636
Richards, John	CC:EBEO,5329	(202) 622-6040
Richardson, Janice	CC:SER:DEM:BAL	(410) 962-9348
Ricks, Jo Lynn L.	CC:DOM:FI&P,4317	(202) 622-3920
Ricotta, John T.	CC:EBEO,2324	(202) 622-6070
Riegger, Patricia	CC:NER:BRK	(516) 832-2401
Rietz, Margaret	CC:WR:NCA:SAC	(916) 974-5707
Rigg, Margaret S.	CC:WR:NCA:SF	(415) 744-9225
Riggsbee, T. Dianne	CC:SER:NCS:GBO	(910) 378-2226
Rigrodsky, Marc A.	CC:F&M:GLS,216 AERO	(202) 401-4944
Rio, Robert	CC:DOM:P&SI,5015	(202) 622-3060
Ripy, Minnie Sue	CC:F&M:IS:LIB:RS,4324	(202) 622-5828
Ritenour, Paul M.	CC:DOM:IT&A,5553	(202) 622-5020
Ritter, Thomas E.	CC:SER:NFL:JAX	(904) 232-2378
Roach, Michael	CC:EBEO:7,4539	(202) 622-6090
Robb, James R.	CC:WR:RMD:DEN	(303) 844-3258
Robbins, Robert R.	CC:DOM:P&SI,5109	(202) 622-3110
Robbins, Virginia	CC:MSR:NTX:DAL	(972) 740-6159
Robeck, Paul G.	CC:WR:PNW:POR	(503) 326-3189
Roberson, Herwood R.	CC:F&M:GLS:PCL AERO	(202) 401-4062
Robertson, Calder L., Jr.	CC:EBEO,5221	(202) 622-6000
Robertson, Sandra K	CC:MSR:NTX:DAL	(972) 308-7407
Robinson, Laurel M.	CC:WR:NCA:SF	(415) 744-9225
Robinson, Shelita D.	CC:EL:CT,2579	(202) 622-4470
Robinson, Valerie	CC:EBEO,5237	(202) 622-6080
Robus, Marion	CC:WR:NCA:SF	(415) 744-9217
Rodabaugh, Donna S.	CC:MSR:STX:AUS	(512) 772-5662
Rodgers, Phil	CC:F&M:IS:LIB:MR,3712	(202) 622-8238
Rodriquez, Carlos	CC:SER:KYT:LOU	(502) 625-7214
Rodriguez, Jacqueline	CC:NER:BRK	(212) 264-6757
Rogers, Allison B.	CC:WR:SCA:LN	(714) 360-3460
Rogers, Donald K.	CC:NER:OHI:CIN	(513) 684-3211
Rogers, Helen F.	CC:SER:DEM:BAL	(410) 962-3108
Rogers, John W.	CC:INTL,4562	(202) 622-3870
Rogers, Mark F.	CC:WR:SCA:SD	(619) 557-5090
Rohall, Thomas M.	CC:WR:NCA:SAC	(916) 974-5700
Rohan, Colette	CC:DOM:P&SI,5431	(202) 622-3090
Roit, Allan	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8612
Romano, Nancy B.	CC:DOM:FS,4135	(202) 622-7940
Rooker, Jennifer A.	CC:SER:KYT:NAS	(615) 736-5500
Root, Matthew	CC:NER:UNY:BUF	(716) 551-5610
Rose, Nancy L.	CC:DOM:IT&A,5522	(202) 622-4910
Rose, Nanette D.	CC:EL:GL,2000	(202) 622-3600
Rose, Portia N.	CC:MSR:HOU	(713) 773-7300
Rose, Susanna M.	CC:DOM:IT&A,5034	(202) 622-4980
Rose, W. Stuart	CC:EL:GL:3,2313	(202) 622-3630
Rosen, Ronald	CC:WR:LAD:LA	(213) 894-4669
Rosenbaum, Monice L.	CC:EBEO,5231	(202) 622-6070
Rosenberg, Rebecca I.	CC:INTL,4555	(202) 622-3850

Rosenberg, Toby R.	CC:NER:MAN	(212) 264-5473x258
Rosenthal, Joseph	CC:INTL,L'PL,5th Flr	(202) 874-4360
Rosner, John D.	CC:EL:D,3552	(202) 622-4590
Ross, Vickie	CC:F&M:FM:F, L'PL, Flr 5	(202) 874-9225
Rosselli, Mary Jo	CC:NER:UNY:BUF	(716) 551-5610
Roth, Kristine A.	CC:INTL,4617	(202) 622-3810
Roth, Steven M.	CC:WR:LAD:THO	(805) 371-6718
Rothman, Ronald F.	CC:NER:MAN	(212) 264-1595x301
Rottan, Colette	CC:DOM:P&SI,5431	(202) 622-3090
Rovner, Anne	CC:NER:PEN:PHI	(215) 597-3442
Rowley, Ross A.	CC:SER:NCS:GBO	(910) 378-2123
Roy, James R.	CC:DOM:IT&A,5043	(202) 622-4950
Roy, Julia	CC:NER:NJD:NEW	(973) 645-6510
Roycroft, Nancy	CC:F&M:TC:L, L'PL, Flr 5	(202) 874-9216
Royster, Patricia A.	CC:SER:VWV:RCH	(804) 771-8134
Ruane, William	CC:DOM:IT&A,5030	(202) 622-4980
Rubin, Curt	CC:NER:LC	(212) 264-1595x311
Rubin, Kenneth J.	CC:NER:PEN:PHI	(215) 597-3442
Ruchelman, Charles	CC:SER:DEM:WAS	(202) 634-5403
Rudick, Roberta L.	CC:NER:MIC:DET	(313) 226-2294x250
Rudolph, C. Rudy	CC:SER:GEO:ATL	(404) 331-1352
Ruger, James	CC:NER:OHI:CIN	(513) 684-3546
Ruse, Janice	CC:SER:IDD:IND	(317) 226-6601
Russell, D. Lindsay	CC:DOM:P&SI,5005	(202) 622-3050
Russell, T. Ian	CC:WR:SCA:LN	(714) 360-3433
Russo, Maria	CC:NER:MAN	(212) 264-5473x243
Russo, Thomas J.	CC:NER:BRK	(516) 832-2425
Rutstein, Joel S.	CC,5238	(202) 622-8472
Ryan, Deborah S.	CC:DOM:P&SI,5425	(202) 622-3090
Ryan, Gerald R.	CC:EL:D,3552	(202) 622-4590
Ryan, Walter	CC:EL:GL:1,2306	(202) 622-3610

S

Saal, Robert	CC:NER:NJD:NEW	(973) 645-6510
Sabin, Marsha A.	CC:DOM:FS,4507	(202) 622-7870
Sabin, William C., Jr.	CC:DOM:FS,4513	(202) 622-7840
Saccucci, Kathy L.	CC:MSR:POD-CHI	(312) 886-5171x427
Sadek, Peggy J.	CC:MSR:POD:CHI	(312) 886-5171x453
St. Laurent, Leon	CC:NER:NJD:NEW	(973) 645-3594
Salant, Laura Beth	CC:WR:LAD:THO	(805) 371-6719
Salel, Timothy F.	CC:WR:SCA:SD	(619) 557-6014
Salama, Michael H.	CC:WR:SCA:LN	(714) 360-3443
Salva, Laurence	CC:DOM:FI&P:5, 4013	(202) 622-3980
Salyards, Michael L.	CC:MSR:GLS	(972) 308-7365
Sample, Susan V.	CC:MSR:HOU	(713) 773-7300
Sams, James K.	CC,3034	(202) 622-3380
Sams, Lisa L.	CC:INTL,4607	(202) 622-3880
Samuel, Charles E.	CC:EL:GL:3,2311	(202) 622-3630
Samuels, Jean	CC:WR:SCA:SD	(619) 557-6014
San Miguel, Pauline	CC:WR:NCA:SF	(415) 744-9225
Sanders, Brigham J.L.	CC:MSR:NTX:DAL	(972) 308-7900
Sands, Wendy	CC:NER:MAN	(212) 264-1595x296
Santasine, Linda	CC:DOM:IT&A,5526	(202) 622-4910
Santaniello, Carmino J.	CC:NER:CTR:HAR	(860) 290-4075
Santoro, A. Michael	CC:DOM:P&SI,5428	(202) 622-3120
Sapienza, John T., Jr.	CC:DOM:IT&A,5139	(202) 622-4920
Sargent, Amy J.	CC:SER:KYT:NAS	(615) 736-2075
Saunders, Dell M.	CC:DOM:IT&A,5555	(202) 622-5020
Saverude, Charles C.	CC:INTL,4575	(202) 622-3810
Savitch, Beth K.	CC:SER:IDD:IND	(317) 226-7495
Scalf, Marsha	CC:MSR:MWD:MIL	(414) 297-4265
Scarbrough, Robert S.	CC:WR:PNW:SEA	(206) 220-5951
Schacht, James E.	CC:MSR:MWD:MIL	(414) 297-4245
Schafer, Frances D.	CC:DOM:P&SI,5429	(202) 622-3090
Schafer, Henry Thomas	CC:WR:PNW:SEA	(206) 220-5951
Schafer, John M.	CC:WR:RMD:DEN	(303) 844-3258
Schaffer, Martin	CC:DOM:P&SI,5404	(202) 622-3080
Schapiro, Terri E.	CC:WR:RMD:DEN	(303) 844-3258
Schattner, Lawrence H.	CC:EL:GL:3,2313	(202) 622-3630
Schell, Rosemary	CC:EL:GL:2,2310	(202) 622-3620
Schenker, Myra	CC:NER:NJD:NEW	(973) 645-2349
Schewatz, Mary	CC:WR:LAD:THO	(805) 371-6734
Schlei, Jeffrey A.	CC:WR:SCA:LN	(714) 360-3442
Schleier, Thomas G.	CC:WR:NCA:SF	(415) 744-9225
Schmidtke, Suzanne M.	CC:WR:RMD:DEN	(303) 844-3258
Schmit, Michael F.	CC:DOM:IT&A,5024	(202) 622-4960
Schmittdiel, John C.	CC:MSR:NCE:STP	(612) 290-3473x241
Schneider, Barbara J.	CC:WR:CCA:SJ	(408) 494-7870
Schneider, David	CC:DOM:IT&A,5509	(202) 622-4890
Schneider, Steven	CC:DOM:P&SI:2,5017	(202) 622-3060
Schneiderman, Henry S.	CC::DOM:FS,4527	(202) 622-7900
Schneiderman, Paul	CC:NER:MAN	(212) 264-1595x290
Schoen, Christopher	CC:DOM:CORP,4404	(202) 622-7750
Schorman, Robert	CC:WR:LAD:LA	(213) 894-3027
Schuler, Frank M.	CC:MSR:KSM:KCY	(816) 283-3046x105
Schuman, Raymond J.	CC:EL:GL:2,2312	(202) 622-3620
Schutz, Richard L.	CC:F&M:GLS,208 AERO	(202) 401-5105
Schwartz, Donald	CC:NER:BRK	(516) 832-2408
Schwartz, Edward	CC:DOM:IT&A:6,5028	(202) 622-4960
Schwartz, Julie	CC:EL:D,3562	(202) 622-4570
Schwimmer, Mark I.	CC:EBEO,5203	(202) 622-6060
Sclipcea, Susan J.	CC:SER:IDD:IND	(317) 226-7007
Scotney, Rebecca L.	CC:WR:SWD:PNX	(602) 207-8083
Scott, Eliza L.	CC:SER:NFL:JAX	(904) 232-2788x33
Scott, William Mark	CC:MSR:NTX:DAL	(972) 308-7900
Scotto, Victoria	CC:INTL, 4607	(202) 622-3860
Scully, Martin	CC:DOM:IT&A,5022	(202) 622-4960
Scutti, M. Lorraine	CC:SER:SFL:FTL	(954) 572-5131
Seabrook, Susan E.	CC:WR:SWD:PNX105	(602) 640-4950
Seals, Amy Dyar	CC:SER:NCS:GBO	(910) 378-2122
Sealy, T. Richard	CC:MSR:STX:AUS	(512) 499-5142
Seaman, E. Richard, Jr.	CC:WR:NCA:SF	(415) 744-9217
Sebastian, Timothy	CC:DOM:FI&P,4311	(202) 622-3920
Sechrest, Sharon L.	CC:WR:SWD:LV	(702) 455-1127
Seemann, Stanley	CC:DOM:IT&A,5411	(202) 622-5020
Segal, Paulette	CC:NER:MAN	(212) 264-5473x236
Sekula, Jerome D.	CC:EL:GL:1,2312	(202) 622-3610
Selig, David	CC:DOM:P&SI,5107	(202) 622-3040
Seller, Allan B.	CC:DOM:FI&P,4009	(202) 622-3980
Sellers, Midred	CC:DOM:IT&A,5423	(202) 622-5010
Serbes, Filiz A.	CC:DOM:CORP,4404	(202) 622-7750
Serena, Terry	CC:NER:OHI:CIN	(513) 684-3211
Serkes, Nan	CC:WR:RMD:DEN	(303) 844-3258
Shapiro, Marc A.	CC:NER:OHI:CLE	(216) 522-3380
Shatz, Eileen M.	CC:DOM:FS,4040	(202) 622-7850
Shaughnessey, Rosalyn C.	CC:NER:UNY:BUF	(518) 431-4683
Shaughnessy, Sylvia L.	CC:WR:SCA:SD	(619) 557-6014
Shaw, Cartolyn Ann	CC:F&M:P:W,4412	(202) 622-3550
Shaw, Kathey I.	CC:WR:PNW:POR	(503) 326-3185
Shaw, Saundra	CC:EBEO,5214	(202) 622-6000
Shawver, Denise M.	CC:WR:CCA:SJ	(408) 494-7858
Shea, Kevin B.	CC:DOM:CORP,4239	(202) 622-7550
Sheffield, John W.	CC:SER:GEO:ATL	(404) 331-1376
Shelburne, Anne P.	CC:INTL,4607	(202) 622-3880
Shelton, J. Angelene J.	CC:WR:PNW:POR	(503) 326-3185

Shelton, L. Katrine	CC:DOM:FS:FI&P,4043	(202) 622-7870
Shemoney, Gary L.	CC:MSR:ILD:CHI	(312) 886-9225x311
Shepard, Judith	CC:F&M:GLS, AERO	(202) 401-4944
Shepherd, Neil D.	CC:EBEO,5327	(202) 622-6040
Sherkness, Diane M.	CC:DOM:FI&P,4318	(202) 622-3940
Sherlock V.	CC:MSR:HOU	(281) 721-7300
Shields, Barbara	CC:MSR:STX:AUS	(512) 499-5562
Shilliday, Robert J., Jr.	CC:SER:LC	(404) 331-6411
Shindler, Martin	CC:NER:MAN	(212) 264-6287
Shipley, William K.	CC:WR	(415) 575-7348
Shouse, William C.	CC:SER:KYT:LOU	(502) 582-6028
Shuman, Darryl	CC:SER:DEM:WAS	(202) 634-5403x265
Shuman, Lisa J.	CC:DOM:P&SI:7,5420	(202) 622-3120
Shumway, Roberta	CC:MSR:HOU	(281) 721-7300
Siam, Carolyn J.	CC:SER:NCS:GBO	(910) 378-2228
Sibbald, Kathleen	CC:EBEO,5336	(202) 622-6050
Sibley, Glenice R.	CC:INTL,4548	(202) 622-3437
Siegel, Mark I.	CC:NER:MIC:DET	(313) 226-2304x226
Sierra, Elaine	CC:WR:NCA:SF	(415) 744-9225
Silber, David	CC:DOM:FI&P,4312	(202) 622-3930
Silber, Mayer Y.	CC:MSR:ILD:CHI	(312) 886-9225x344
Silberzweig, Lloyd T.	CC:WR:CCA:SJ	(408) 494-7851
Siler, Edith E.	CC:MSR:CHI	(312) 886-9225x321
Simao,Salvadore	CC:NER:GLS	(212) 264-0415x321
Silva, Cipriana L.	CC:WR:NCA:SF	(415) 744-9228
Silver, Jason	CC:WR:LAD:LA	(213) 894-3027
Silver, Jonathan	CC:DOM:FI&P:1,4315	(202) 622-3782
Silver, Meryl	CC:NER:CTR:HAR	(860) 290-4088
Simonsen, Warren P.	CC:SER:DEM:WAS	(202) 634-5403x244
Simpson, Earl	CC:DOM:P&SI:4,5431	(202) 622-3090
Simpson. J. Scott	CC:SER:NFL:JAX	(904) 232-2788x34
Simpson, John L.	CC:MSR:AOK:OKL	(405) 297-4800
Simpson, Stephen W.	CC:WR:LAD:LA	(213) 894-7101x163
Simpson, Traci	CC:DOM:IT&A,5553	(202) 622-5020
Sims, William A.	CC:WR	(415) 575-7348
Sinnott, Tinothy S.	CC:SER:IDD:IND	(317) 226-6842
Sissman, Elissa	CC:EL:D,3562	(202) 622-4570
Siu, Michael K.	CC:WR:NCA:SF	(415) 744-9225
Skelton, Janet L.	CC:DOM:IT&A,5531	(202) 622-4970
Skinner, Eric R.	CC:NER:MIC:DET	(313) 226-2305x245
Skinner, Margo	CC:F&M:P:W,4032	(202) 622-8000
Sladek, Bryan E.	CC:WR:NCA:SAC	(916) 974-5700
Slaughter, Michael	CC:DOM:CORP,5226	(202) 622-7180
Slizeski, Richard M.	CC:WR:GLS	(415) 575-7330
Smalley, Byron D.	CC:WR:GLS	(415) 575-7330
Smallwood, Debra	CC:WR:LAD:LA	(213) 894-3027
Smith, Cloyd O.	CC:NER	(212) 264-1595x287
Smith, David R.	CC:SER:SFL:MIA	(305) 982-5333
Smith, Derinda	CC:SER:NCS:GBO	(910) 378-2117
Smith, Gary W.	CC:F&M:IS:TS,4412	(202) 622-4289
Smith, Jeff D.	CC:F&M:IS,4207	(202) 622-8040
Smith, Lon B.	CC:DOM:FI&P,4306	(202) 622-3154
Smith, Mark	CC:DOM:FI&P,4105	(202) 622-3970
Smith, Mary	CC:DOM:CORP,6561	(202) 622-7280
Smith, Maureen P.	CC:DOM:FS,4043	(202) 622-7870
Smith, Pamela	CC:NER:MAN	(212) 264-1595x308
Smith, Patrick	CC:F&M:PA, L'PL, Flr 5	(202) 874-9667
Smith, Richard R.	CC:DOM:P&SI,5306	(202) 622-3000
Smith, Sandra	CC:MSR	(972)-308-7377
Smith, Sarita M.	CC, 3034	(202) 622-3380
Smith, Senita R.	CC:INTL, L'PL, Flr 5	(202) 874-4360
Smith, Stacy G.	CC:DOM:CORP,4008	(202) 622-7720
Smith, Teresa R.	CC:DOM:FS,4526	(202) 622-7920
Smith, Vera	CC:NER	(212) 264-8021x419
Smyth, Patricia M.	CC:NER:PODCIN	(513) 684-3205
Snellings, Jon C.	CC:F&M,3512	(202) 622-3613
Snyder, Sandra L.	CC:SER:NFL:JAX	(904) 874-9530
Sobczak, Deanne	CC:F&M:GLS:CLP AERO	(202) 401-6029
Solis, Bertha A.	CC:MSR:STX:AUS	(512) 499-5758
Solomon, Louis M.	CC:DOM:P&SI,5313	(202) 622-3010
Sommers, Karen N.	CC:WR:SCA:SD	(619) 557-6014
Soplata, Barbara R.	CC:SER:GEO:ATL	(404) 331-5473
Sorensen, David W.	CC:WR:RMD:SLC	(801) 799-6630
Spadaro, Ruth	CC:NER:PEN:PHI	(215) 597-3442
Spatz, William V.	CC:EL:GL:2,2304	(202) 622-3620
Speck, Christian A.	CC:WR:NCA:SAC	(916) 974-5700
Specker, Brian S.	CC:DOM:IT&A,5529	(202) 622-4970
Speetjens, Amy	CC:EBEO,4539	(202) 622-6090
Spiegel, Leslie J.	CC:NER:NJD:NEW	(973) 645-3896
Spielman, Stuart	CC:DOM:FS,4143	(202) 622-7950
Springer, Ross E.	CC:SER:IDD:IND	(317) 226-6601
Squires, Donald M.	CC:EL:D,3560	(202) 622-4570
Stabile, Maria T.	CC:NER:MAN	(212) 264-5473x211
Staiman, Howard W.	CC:DOM:CORP,4410	(202) 622-7750
Staines, Alan E.	CC:WR:NCA:SAC	(916) 974-5700
Stanek, Bradley T.	CC:WR:LAD:LA	(213) 894-3027
Stanis, James S.	CC:MSR:ILD:CHI	(312) 886-9225x339
Stanley, Deborah C.	CC:SER:VWV:RCH	(804) 771-2332
Stanley, Keith E.	CC:DOM:CORP,4230	(202) 622-7530
Stanton, Thomas	CC:MSR:GLS	(972) 308-7365
Staples, John M.	CC:INTL,4617	(202) 622-3810
Stark, Janice L.	CC:F&M:GLS, AERO	(202) 401-4062
Starke, Richard	CC:DOM:CORP:3,4238	(202) 622-7750
Starks, Marcie L.	CC:MSR:POD:CHI	(312) 886-5810x456
Starling, Deborah A.	CC:SER:NFL:JAX	(904) 232-2788x20
Staten, Marcia K.	CC:F&M:ERB,4429	(202) 622-7114
Steele, John D., Jr.	CC:NER:UNY:BUF	(716) 551-5610
Steffek, Linda	CC:NER	(212) 264-8021x425
Stein, Richard F.	CC:SER:VWV:RCH	(804) 771-2332
Steiner, Joseph	CC:WR	(415) 575-7371
Steiner, Michael F.	CC:WR:CCA:SJ	(408) 494-7851
Stellwagen, Lindsey	CC:SER:DEM:WAS	(202) 634-5403x243
Stephens, Elizabeth G.	CC:SER:NFL:JAX:T	(813) 348-1780
Stephens, Theresa K.	CC:DOM:FS,4526	(202) 622-7920
Sterner, Christopher B.	CC:SER:VWV:RCH	(804) 771-8147
Stevens, Eloise F.	CC:DOM:FS,4143	(202) 622-7950
Stevens, Margo L.	CC:EL:D,3704	(202) 622-4560
Stevens, Robin J.	CC:WR:PNW:HON	(808) 541-3350
Stevens-Coles, April M.	CC:DOM:FS,4039	(202) 622-7890
Stevenson, Karen	CC:F&M:IS:LIB:LR,4216	(202) 622-5839
Stewart, Brenda M.	CC:DOM:P&SI:7,5115	(202) 622-3120
Stewart, Ellen	CC:MSR:KSM:KCY	(816) 283-3046x104
Stewart, Russell K.	CC:NER:PEN:PHI	(215) 597-3442
Stiles, Jeanna M.	CC:SER:IDD:IND	(317) 226-7472
Stokes, Frank	CC:MSR:HOU	(713) 773-7201
Stone, Richard A.	CC:SER:DEM:BAL	(410) 962-3109
Storbeck, Janice E.	CC:MSR:HOU	(281) 721-7300
Stover, Linder	CC,5238	(202) 622-8333
Stover, Peggy T.	CC:SER	(404) 331-6925
Strapp, Francis J., Jr.	CC:NER:NJD:NEW	(973) 645-2462
Strawbridge, Yvonne M.	CC:F&M:ERB,4429	(202) 622-6457
Strickland, J. Charles	CC:DOM:IT&A,5421	(202) 622-5010
Stringfellow, Laura	CC:DOM;IT&A,5050	(202) 622-7113
Strong, Eileen	CC:F&M:GLS:PCL, AERO	(202) 401-4062
Stroup-Turnbull, Beverly	CC:EL:GL, 2002	(202) 622-3600
Strum, Jonathan M.	CC:DOM:IT&A,5024	(202) 622-4960
Stuart, Constance R.	CC:DOM:FS,4050	(202) 622-7820
Subin, Russell P.	CC:DOM:CORP,4238	(202) 622-7790

Sude, Paul J.	CC:NER:PEN:PHI	(215) 597-3442
Suica, Donald M.	CC:F&M:GLS,212 AERO	(202) 401-4062
Sullivan, Jeanne	CC:DOM:P&SI, 5313	(202) 622-5050
Sullivan, Martha	CC:WR	(415) 575-7346
Sullivan, Maura A.	CC:INTL:4,4567	(202) 622-3860
Sullivan, Moira	CC:NER:MAN	(212) 264-5473x229
Sullivan, William T.	CC:DOM:FI&P:4,4115	(202) 622-3997
Summers, Alan	CC:WR:PNW:POR	(503) 326-3185
Summers, Cynthia A.	CC:DOM:P&SI,5006	(202) 622-3050
Surabian, Vincent G.	CC:DOM:IT&A,5138	(202) 622-4940
Susi, Doreen M.	CC:WR:SWD:PNX	(602) 207-8040
Suski, Allyson	CC:DOM:FI&P,4005	(202) 622-3910
Swaja, Nancy A.	CC:INTL,4552	(202) 622-3820
Swann, Deborah A.	CC:EL:GL:3,2310	(202) 622-3630
Swanson-Hall, Erin	CC:F&M:TC:L,L'PL, Flr 5	(202) 874-9398
Swenson, Eric D.	CC:WR:SCA:SD	(619) 557-6014
Swim, Michael	CC:EL:CT,2579	(202) 622-4470
Szczepanik, Carol A.	CC:NER:OHI:CLE	(216) 522-3380

T

Tabor, Nancy	CC:SER:VWV:RCH	(804) 771-8137
Takeuchi, Stephen R.	CC:SER:NFL:JAX	(904) 232-2788x37
Tancer, Jody	CC:NER:BRK	(516) 832-2401
Tank, Suzanne K.	CC:EBEO,5201	(202) 622-6030
Tanne, Mitchell	CC:NER	(212) 264-1595x295
Taran, Al J.	CC:F&M:IS:TS,4207	(202) 622-8040
Tarrant, John F.	CC:DOM:CORP,4238	(202) 622-7790
Tavares, Lisa	CC:EBEO:7,4539	(202) 622-6090
Tate, Sarah	CC:EL:D,3552	(202) 622-4590
Tate-Drake, Carolyn	CC:EL:GL:2,2316	(202) 622-3620
Tawshunsky, Alan	CC:EBEO,5214	(202) 622-6000
Taylor, A. Dianne	CC:MSR:NTX:DAL	(972) 308-7900
Taylor, Deborah	CC:DOM:FI&P,4013	(202) 622-3980
Taylor, Donna	CC:MSR:STX:AUS	(512) 499-5146
Taylor, Dorothy	CC:DOM:CORP,6545	(202) 622-7290
Taylor, Elinor A.	CC:WR:PNW:SEA	(206) 220-5954
Taylor, Luedell	CC:WR:LAD:LA	(213) 894-6311
Taylor, Lynda B.	CC:WR:SCA:LN	(714) 360-2683
Taylor, Lynette	CC:NER	(212) 264-8021x423
Taylor, Martha A.	CC:NER:NED:BOS	(617) 565-7873
Taylor, Patricia	CC:NER:NJD:NEW	(973) 645-2627
Taylor, Thomas	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8006
Telep, Randall	CC:F&M:IS:SD,L'PL, Flr 5	(202) 874-4300
Tellier, Paul Edward	CC:DOM:IT&A,5514	(202) 622-4930
Temple, Paulette S.	CC:WR:SCA:LN	(714) 360-3445
Terrell, Matilda C.	CC:SER:GCD:NO	(504) 558-3115
Testoff, Robert A.	CC:DOM:IT&A,5042	(202) 622-4850
Tewel, Eva B.	CC:F&M:GLS:EGG, AERO (202) 401-4944	
Thaler, Diane P.	CC:NER:MAN	(212) 264-5473x238
Thayer, Catherine M.	CC:MSR:CHI	(312) 886-9225x313
Thieleman, Julianne	CC:SER:IDD:IND	(317) 226-5118
Thigpen, Bernita L.	CC:DOM:CORP,4008	(202) 622-7720
Thomas, Harriet	CC:F&M:P:W,4412	(202) 622-3550
Thomas, John J.	CC:NER:MAN	(212) 264-5473x221
Thomas, Lisa C.	CC:F&M:IS:SS, L'PL, Flr 5	(202) 874-9190
Thomas, Patricia D.	CC:EL:CT,2575	(202) 622-4460
Thomas, Rhonda	CC:DOM,5537	(202) 622-3310
Thomas, Ricky	CC:DOM:CORP,4408	(202) 622-7750
Thomas, Rodney	CC:INTL, 4552	(202) 622-3820
Thomas, Stephanie	CC:DOM:P&SI,5309	(202) 622-4535
Thomas, Thomas R.	CC:MSR:NTX:DAL	(972) 308-7900
Thomas, T. Wayne	CC:DOM:CORP,2613	(202) 622-7560
Thompson, Elaine	CC:WR:LAD:THO	(805) 371-6700
Thompson, Linda S.	CC:NER:PODCIN	(513) 684-3202
Thompson, Patricia A.	CC:SER:KYT:LOU	(502) 582-5471
Thompson, Sheryl	CC:MSR:GLS	(972) 308-7365
Thomsen, Joan	CC:INTL,4555	(202) 622-3850
Thorley, Rollin G.	CC:WR:SWD:LV	(702) 455-1127
Thorpe, Gerald A.	CC:NER:CTR:HAR	(860) 290-4066
Thorpe, Rose	CC:EBEO,5336	(202) 622-6050
Thorpe, Yulonda B.	CC:SER:VWV:RCH	(804) 771-8134
Thurston, James	CC:WR:NCA:SF	(415) 744-9211
Tiktin, Andrew M.	CC:MSR:HOU	(713) 773-7300
Tillem, Steven	CC:NER:MAN	(212) 264-1595x291
Timm, Willard N., Jr.	CC:SER:GEO:ATL	(404) 331-1382
Tinagero, Margaret	CC:WR:LAD:THO	(805) 371-6700
Todd, Richard W.	CC:DOM:CORP,4008	(202) 622-7710
Todd, Tracy	CC:DOM:IT&A,5515	(202) 622-4930
Toliver, Elnora E.	CC:DOM:FS,4143	(202) 622-7950
Tolleris, John A.	CC:EBEO,5336	(202) 622-6030
Tom, David P.	CC:MSR:POD:CHI	(312) 886-9225x433
Tomashek, Thomas N.	CC:WR:PNW:SEA	(206) 220-5951
Tonuzi, Drita	CC:NER:MAN	(212) 264-5473x244
Toomer, Tresa Y.	CC:WR:NCA:SF	(415) 744-9208
Toomey, Stephen J.	CC:DOM:IT&A,5405	(202) 622-4960
Toor, Joyce H.	CC:EL:GL:3,2315	(202) 622-3630
Topolka, Paul G.	CC:SER:NCS:GBO	(910) 378-2230
Toscano, Dwight N.	CC:INTL,4552	(202) 622-3820
Towler, Robert W.	CC:WR:NCA:SF	(415) 744-9228
Townsend, Brian	CC:EL:CT,2603	(202) 622-4470
Traficanti, Gerald	CC:INTL, L'PL, Flr 5	(202) 874-4360
Travers, Thomas J.	CC:WR:PNW:POR	(503) 326-3185
Trent, Gale	CC:DOM:IT&A,5423	(202) 622-5010
Trethewy, Barbara S.	CC:WR:SWD:PNX	(602) 207-8063
Tretiak, Philip L.	CC:INTL,4567	(202) 622-3860
Trevey, John L., Jr.	CC:DOM:FS,4535	(202) 622-7920
Trice, Ashton	CC:EL:D,3562	(202) 622-4570
Trilli, Darla	CC:EL:D,3704	(202) 622-4560
Trogolo, Richard E.	CC:NER:OHI:CIN	(513) 684-3211
Trotti, Candace	CC:F&M:FM:E, L'PL, Flr 5	(202) 874-9335
Troutman, Jennifer C.	CC:SER:KYT:LOU	(502) 582-5471
Trozzi, Barbara A.	CC:NER:PEN:PIT	(412) 644-3442
Tubbs, Bayon J.	CC:DOM:FS,4518	(202) 622-7830
Tucker, Andrea S.	CC:DOM:FS,4513	(202) 622-7840
Tucker, Jim	CC:FM:GLS,AERO	(202) 401-4000
Tucker, Lettie	CC:SER:CT	(404) 331-6194
Tucker, Shuford A., Jr.	CC:SER:GCD:BIR	(205) 912-5455
Turgeon, Helen	CC:DOM:IT&A,5038	(202) 622-4980
Turner, Jacquelyn	CC:DOM:CORP,5230	(202) 622-7805
Turner, Gwendolyn	CC:DOM:IT&A:11,5405	(202) 622-5020
Turton, James R.	CC:MSR:NTX:DAL	(972) 308-7900
Tyson, Charles C.	CC:DOM:P&SI:6,5116	(202) 622-3216

U

Udrys, Linas N.	CC:WR:SCA:LN	(714) 360-2681
Urban, Joseph J.	CC:EL:D,3560	(202) 622-4570
Urban, Melanie R.	CC:MSR:HOU	(713) 773-7300
Usher, Carol	CC:F&M:IS:TS, 4412	(202) 622-6994
Uze, Barton S.	CC:EL:GL:2,2314	(202) 622-3620

V

Van Brauman, Martin M.	CC:MSR:NTX:DAL	(972) 308-7900
van der Wal, Leslie B.	CC:INTL,4710	(202) 622-3840
Van Doran, Shelley T.	CC:MSR:NTX:DAL	(972) 308-7435
Van Dyke, LaNita	CC:DOM:CORP,5226	202) 622-7190
Van Horn, Donna M.	CC:NER:BRK	(516) 832-2400
Vanlandingham, Michelle	CC:WR:SWD:PNX	(602) 207-8086
Vann-Woods, Beverly R.	CC:SER:GEO:ATL	(404) 331-1331
Vargas, Maria	CC:WR:LAD:LA	(213) 894-6311
Vargues, Maria H.	CC:F&M:P:P,4033	(202) 622-3540
Varnes, Barbara J.	CC:SER:NFL:JAX	(904) 232-2788x36
Varra, Robert A.	CC:WR:RMD:DEN	(303) 844-3258
Vaught, Jo Ann	CC:F&M:TC:L, L'PL, Flr 5	(202) 874-9687
Velazquez, Carmen M.	CC:SER:SFL:MIA	(305) 982-5301
Veliz, Sandra	CC:WR:PNW:SEA	(206) 220-5954
Veninga, Ann	CC:DOM:FS,4521	(202) 622-7860
Verst, Joan R.	CC:NER:PODCIN	(513) 684-2088
Vetter, Kathryn K.	CC:WR:NCA:SAC	(916) 974-5700
Vickers, Patricia A.	CC:SER:GCD:NO	(504) 558-3119
Vigil, Shirley A.	CC:NER:OHI:CLE	(216) 522-3380
Villageliu, Rogelio A.	CC:MSR:ILD:CHI	(312) 886-9225x308
Vinnik, Jeffrey L.	CC:INTL,4712	(202) 622-3840
Vitalie, James	CC:WR	(415) 575-7371
Vitiello, Anthony F.	CC:NER:MAN	(212) 264-7793
Voelker, Paul	CC:WR:SWD:LV	(702) 455-1127
Voeller, John R.	CC:MSR:STX:AUS	(512) 499-5404
Vogel, Jeffrey	CC:DOM:CORP,4428	(202) 622-7770
Vohs, Catherine	CC:EBEO,5201	(202) 622-6030
Vohs, Judith A.	CC:SER	(404) 331-6098
Volkmer, Corletta P.	CC:MSR:MWD:OMA	(402) 221-3735
Votilla, Dolores J.	CC:NER:PEN:PIT	(412) 644-3417
Vu, Tuanh	CC:F&M:IS:TS, 4412	(202) 622-8255
Vukovich, Joseph M.	CC:DOM:IT&A,5008	(202) 622-4780
Vuono, Maria	CC:NER:MAN	(212) 264-5473x247

W

Wachter, Roger	CC:MSR:NCE:STP	(612) 290-3473x223
Wade, Roger E.	CC:DOM:FS:FI&P,4043	(202) 622-7870
Wadley, Josephine	CC:DOM:FS,4510	(202) 622-7880
Wagner, Renae	CC:MSR:SWD:PNX	(602) 640-5350
Wahl, Julia L.	CC:NER:PEN:PIT	(412) 644-3435
Wahl-Moriarty, B. Sabine	CC:INTL, L'PL, Flr 5	(202) 874-4360
Wakayama, Dean H.	CC:WR:PNW:SEA	(206) 220-5951
Walk, Mary E.	CC:NER:PEN:PHI	(215) 597-3442
Walker, Barbara	CC:SER:DEM:WAS	(202) 634-5403x261
Walker, Gary F.	CC:SER:LC	(404) 331-6411
Walker, Gwendolyn C.	CC:SER:GEO:ATL	(404) 331-1221
Walker, John C.	CC:F&M:GLS:CLP AERO	(202) 401-6029
Walker, Patricia	CC:DOM:IT&A,5421	(202) 622-5010
Walker, Roxana G.	CC:SER:GCD:NO	(504) 558-3117
Walker, Steven L.	CC:WR:CCA:SJ	(408) 494-7851
Walker, Suzette E.	CC:NER:MIC:DET	(313) 226-2380x237
Wall, Judith M.	CC:DOM:FS,4507	(202) 622-7830
Wallenstein, David	CC:INTL,L'PL, Flr 5	(202) 874-4360
Waller, Stephen J.	CC:SER	(404) 331-1299
Walls, William	CC:WR:LAD:LA	(213) 894-4666
Walsh, John Q., Jr.	CC:MSR:ILD:CHI	(312) 886-9225x322
Walsh, Robert	CC:EBEO, 5203	(202) 622-6090
Walter, Edward L.	CC:NER:OHI:CIN	(513) 684-6157
Walton, Deanna L.	CC:DOM:P&SI,5004	(202) 622-3050
Wambsgans, Katherine L.	CC:NER:OHI:CLE	(216) 522-3380
Ward, Diann	CC:DOM:CORP,2607	(202) 622-7570
Ward, Margaret A.	CC:SER:GEO:ATL	(404) 331-1353
Ward, Patty	CC:DOM:IT&A,5537	(202) 622-4970
Warner, Bruce G.	CC:SER:SFL:MIA	(305) 982-5300
Warner, Jerome F.	CC:NER:UNY:BUF	(716) 551-5610
Warner, Jillena A.	CC:SER:KYT:LOU	(502) 582-6081
Washington, Bette E.	CC:DOM:FS,4526	(202) 622-7920
Washington, Brenda	CC:NER:NJD:NEW	(973) 645-2351
Washington, Myrtle A.	CC:MSR:NTX:DAL	(972) 308-7900
Washington, Ronald L.	CC:DOM:FS,4516	(202) 622-7960
Wassel, Cheryl	CC:EL:GL:1,2309	(202) 622-3610
Waters, Mary Ann	CC:SER:VWV:RCH	(804) 771-8135
Watkins, Nancy	CC:INTL,4552	(202) 622-3820
Watson, Cheryl L.	CC:SER	(404) 331-6924
Watson, Susan	CC:EL:GL:1,2312	(202) 622-3610
Watts-Green, Karen L.	CC:INTL, 4617	(202) 622-3810
Waziri, Rhonda L.	CC:WR:CCA:SJ	(408) 494-7874
Weaver, Darrell C.	CC:MSR:SPR	(217) 527-6000
Weaver, Steve	CC:MSR:AOK:OKL	(405) 297-4805
Weber, Martha J.	CC:SER:KYT:NAS	(615) 736-5500
Weber, Mary Helen	CC:NER:PODCIN:LC	(513) 684-3201
Weber, Rose Marie	CC:DOM:IT&A, 5530	(202) 622-4910
Weberman, Bernard	CC:DOM:P&SI,5317	(202) 622-3130
Weckel, Theodore	CC:WR:LAD:THO	(805) 371-6700
Weeda, John A.	CC:WR:RMD:DEN	(303) 844-3258
Wegener, Stephen R.	CC:DOM:CORP, 4227	(202) 622-7530
Weiner, David	CC:EBEO:2,5333	(202) 622-6040
Weiner, Ina S.	CC:NER:PEN:PHI	(215) 597-3442
Weiner, Mark	CC:WR:LAD:THO	(805) 371-6714
Weinheimer, Russell	CC:EBEO:4,5203	(202) 622-6060
Weinstock, Ronald B.	CC:EBEO,2324	(202) 622-4290
Weiss, Robert M.	CC:DOM:IT&A,5413	(202) 622-5010
Weissler, Robert	CC:INTL, L'PL, Flr 5	(202) 874-4360
Welch, Donna	CC:DOM:IT&A,5522	(202) 622-4910
Welch, Robert	CC:F&M:IS:TS,4205	(202) 622-6794
Welch, Scott T.	CC:SER:GCD:NO	(504) 558-3101
Welhaf, Ann M.	CC:WR:SWD:PNX	(602) 207-8051
Wells, Donald L.	CC:MSR:KSM:STL	(314) 539-3445
West, Linda K.	CC:SER:GCD:NO	(504) 558-3103
West, Robert W. III	CC:SER:GCD:BIR	(205) 912-5464
Wetherington, Trevor T.	CC:NER:MIC:DET	(313) 226-2444x231
Whatley, Lucinda	CC:MSR	(972) 308-7340
Whedbee, Charles M.	CC:DOM:CORP,4239	(202) 622-7550
Wheeler, Robert	CC:EBEO:4	(202) 622-6060
Whelan, Patrick E.	CC:NER:NJD:NEW	(973) 645-3710
Whitaker, Alfreda M.	CC:SER:GCD:NO	(504) 558-3102
Whitcomb, David E.	CC:MSR:HOU	(713) 773-7300
White, David E.	CC:DOM:FI&P,4013	(202) 622-3980
White, Dianne	CC:F&M:TC:T, L'PL, Flr 5	(202) 874-9204
White, Loretha	CC:WR	(415) 575-7348
Whitfield, Jacquelyn	CC:F&M:IS,4219	(202) 622-3560
Whitley, Daniel	CC:WR:LAD:LA	(213) 894-3027
Whitten, James A.	CC:WR:CCA:SJ	(408) 494-7859
Whitton, Debra	CC:NER:BRK	(516) 832-2401
Wiener, Howard A.	CC:INTL, 4567	(202) 622-3870
Wilcox, Sheri	CC:MSR:HOU	(281) 721-7300
Wilder, Michael J.	CC:DOM:CORP,4428	(202) 622-7780
Wilder, Michael	CC:NER:MAN	(212) 264-5473x226
Wilder, Sherri S.	CC:WR:SCA:LN	(714) 360-2679
Wiles, Daniel J.	CC:DOM,3527	(202) 622-4510
Wiley, Wendy S.	CC:WR:SCA:LN	(714) 360-3446
Wilker, Judith	CC:NER:MAN	(212) 264-7793

Williams, Addie	CC:WR:LAD:THO	(805) 371-6700
Williams, Annie D.	CC:DOM:IT&A,5549	(202) 622-5020
Williams, Beth L.	CC:WR:NCA:SF	(415) 744-9201
Williams, Candace	CC:MSR:NTX:DAL	(972) 308-7900
Williams, Caroline	CC:DOM:IT&A,5509	(202) 622-4800
Williams, Catherine	CC:SER:LC	(202) 634-5403x223
Williams, Clarice	CC:DOM:FS,4039	(202) 622-7820
Williams, David A.	CC:NER:MAN	(212) 264-1595x312
Williams, Doris B.	CC:F&M:GLS,208 AERO	(202) 401-4000
Williams, Edward	CC:INTL,3319 L'PL,Flr5	(202) 874-1490
Williams, Finley B.	CC:WR:NCA:SF:W	(510) 210-7087
Williams, Frank C.	CC:NER:MAN	(212) 264-1598
Williams, Geraldine	CC:NER:PODPHI	(215) 597-3442
Williams, Karen L.	CC:MSR:NCE:STP	(612) 290-3417x229
Williams, Lynn	CC:DOM:IT&A,5050	(202) 622-4900
Williams, M. Kendall	CC:WR:CCA:SJ	(408) 894-7857
Williams, Robert B.	CC:DOM:FI&P,4112	(202) 622-3960
Williams, Robert E., Jr.	CC:SER:DEM:BAL	(410) 962-3116
Williams, Rose	CC:DOM:FI&P,4300	(202) 622-3900
Williams, W. Edward, Jr.	CC:INTL,L'PL,3319	(202) 874-1490
Williamson, Donald W., Jr.	CC:SER:LC	(404) 331-6411
Williamson, Fola H.	CC:DOM,3527	(202) 622-4510
Willis, Connie M.	CC:WR:SWD:PNX	(602) 207 8084
Wilpon, Bruce W.	CC:MSR:STX:AUS	(512) 499-5440
Wilson, Brenda	CC:DOM:IT&A,5541	(202) 622-3926
Wilson, Christopher J.	CC:DOM:P&SI,5106	(202) 622-3040
Wilson, Curtis G.	CC:DOM:FS,4050	(202) 622-7810
Wilson, Jane B.	CC:NER	(212) 264-8021x404
Wilson, Pamela S.	CC:DOM:FS,4143	(202) 622-7950
Wilson, Rebecca	CC:EBEO,5335	(202) 622-6040
Wilson, Robert J.	CC:WR:GLS	(415) 575-7330
Wingett, Wayne A.	CC:SER:NFL:JAX	(904) 232-2788x49
Winkler, Andrew M.	CC:SER:KYT:LOU	(502) 582-6578
Winker, Judith C.	CC:SER:NFL:JAX	(404) 232-2788 x 23
Winnick, Helene	CC:WR:NCA:SF	(415) 744-9228
Winningham, Steven R.	CC:NER	(212) 264-8021x406
Winsten, David A.	CC:WR:PNW:SEA	(206) 220-5954
Wise, Clyde	CC:F&M,3309	(202) 622-9241
Wise, David H.	CC:SER:NFL:JAX	(904) 232-2788x45
Wise, Janice A.	CC:SER	(404) 331-1092
Wise, Linda J.	CC:SER:GCD:BIR	(205) 912-5465
Witkowski, Richard A.	CC:MSR:ILD:CHI	(312) 886-9225x301
Witt, Richard	CC:INTL,4552	(202) 622-3820
Wojay, Craig R.	CC:DOM:FI&P:1,4315	(202) 622-3920
Wojewodzki, Wendy	CC:SER:DEM:WAS	(202) 634-5403x233
Wolf, Thomas J.	CC:EBEO,5233	(202) 622-6070
Wolfe, Carolyn S.	CC:WR:RMD:SLC	(208) 334-9606
Wolfe, Rebecca W.	CC:MSR	(972) 308-7405
Wong, Jeffrey M.	CC:WR:PNW:POR	(503) 326-3185
Wong, Linda L.	CC:MSR:NTX:DAL	(972) 308-7919
Woo, Maxine M.	CC:DOM:FS,4535	(202) 622-7920
Woo, Walter H.	CC:DOM:P&SI,5322	(202) 622-3040
Wood, Edena E.	CC:DOM:FS,4136	(202) 622-7930
Wood, Hiranthia	CC:DOM:P&SI,5427	(202) 622-3090
Wood, Zoe	CC:DOM:IT&A,5026	(202) 622-4960
Woodard, Theresa	CC:F&M:P:E,4022	(202) 622-3510
Woolfolk, Dorothea	CC:DOM:CORP,4238	(202) 622-7780
Worden, Neil B.	CC:F&M:GLS,219 AERO	(202) 401-4013
Worland, Diane L.	CC:SER:IDD:IND	(317) 226-6601
Worley, Pamela S.	CC:NER:OHI:CIN	(513) 684-6932
Worthington, Jacquelyn	CC:WR:PNW:SEA	(206) 220-5951
Wright, J. Delores	CC:F&M:IS,2512	(202) 622-6436
Wright, George F.	CC:DOM:IT&A:5,5043	(202) 622-4950
Wright, Karen	CC:MSR:ILD:CHI	(312) 886-9225x323
Wright, Mary L.	CC:WR:RMD:SLC	(208) 334-9606
Wuerfel, Annette	CC:NER:PODCIN	(513) 684-2393
Wulf, Roy	CC:WR:PNW:SEA	(206) 220-5954
Wyche, Shari	CC:INTL,4712	(202) 622-3840
Wynne, Mary E.	CC:WR:NCA:SF	(415) 744-9201

X

Y

Yates, Willard W.	CC:INTL,4607	(202) 622-3880
Yeager, Deborah C.	CC:DOM:FS,4516	(202) 622-7960
Yeabower, Mary B.	CC:SER:NFL:JAX	(904) 232-2788
Yencha, Michael	CC:F&M:IS:SD, L'PL, Flr 5	(202) 874-8018
Yoder, Jaye M.	CC:F&M:FM:F,L'PL, Flr 5	(202) 874-9393
Yoder, Thomas	CC:F&M:TC:T, L'PL, Flr 5	(202) 874-9679
Yost, Michael A., Jr.	CC:NER:PEN:PIT	(412) 644-3441
Yost, Sara S.	CC:DOM:IT&A,5411	(202) 622-5010
Young J. Craig	CC:SER:NCS:GBO	(910) 378-2230
Young, Donna M.	CC:DOM:P&SI,5322	(202) 622-3040
Young, Donna M.	CC:DOM:P&SI,5016	(202) 622-3070
Young, Richard C.	CC:WR:SWD:PNX	(602) 207-8097
Yu, Susanna	CC:WR	(415) 575-7353
Yutani, Erika	CC:DOM	(202) 622-3920

Z

Zamolo, Paul R.	CC:WR:NCA:SAC	(415) 744-9217
Zech, Felix J.	CC:EBEO,5234	(202) 622-6080
Zeller, Louis J., Jr.	CC:SER:GCD:NO	(504) 558-3106
Zelnik, Jonathan	CC:DOM:FI&P:2,4316	(202) 622-3940
Zepeda, Rachael J.	CC:WR:PNX	(602) 640-4950
Zezula, Duane	CC:F&M:GLS:PCL AERO	(202) 401-4062
Ziegler, Laurence D.	CC:NER:BRK	(516) 832-2425
Zima, Michael D.	CC:SER:NFL:JAX	(904) 232-2788 x44
Zinn, Clifford T.	CC:WR:SWD:LV	(702) 455-1127
Zoscak, John M., Jr.	CC:NER:PEN:PIT	(412) 644-2823
Zoss, David L.	CC:MSR:NCE:STP	(612) 290-3473x242
Zuba, Kathryn A.	CC:EL:GL:2,2316	(202) 622-3620
Zuccaro, Barbara J.	CC:SER:DEM:WAS	(202) 634-5403x231
Zusi, Dale A.	CC:WR:CCA:SJ	(408) 494-7851

THREATENING TELEPHONE CALL INFORMATION

If you are the person receiving the threatening call, YOU should remain calm, be courteous, and listen. **DO NOT INTERRUPT THE CALLER**. Keep the caller on the line as long as possible. Ask him/her to repeat the message. Do not hang up the telephone after the caller is off the line. Do not activate fire alarms. Do not use a walkie talkie. Notify a manager immediately. The manager will contact the appropriate authorities.

Exact words of threat:

_____

_____

_____

_____

_____

Date and time call was received _____ Length of call _____

QUESTIONS TO ASK

1. When is the bomb going to explode? _____
2. Where is the bomb right now? _____
3. What does the bomb look like? _____
4. What kind of bomb is it? _____
5. What will cause the bomb to explode? _____
6. Did you place the bomb? _____
7. Why? _____
8. What is your address? _____
9. What is your name? _____

DESCRIPTION OF CALLER'S VOICE

Sex _____ Race _____ Age _____

Calm	Laughing Lisp	Disguised	Loud	Stutter
Angry	Crying	Raspy	Accent	Deep breathing
Excited	Normal	Deep	Cracking voice	Clearing throat
Slow	Distinct	Ragged	Soft	
Rapid	Slurred	Nasal	Familiar. Who does it sound like?	

BACKGROUND SOUNDS

Street noise	Music	Factory machinery	Local	Crockery
House noise	Animal noise	Voices	Long distance	Booth
PA System	Office machinery	Motor	Clear	Static
Other				

Your name _____ Date _____ Your telephone _____

Call Inspection/Security in the event of a bomb threat.

SUSPECT PACKAGE ALERT

A suspicious package is an object, regardless of its appearance, that is out of place. Only employees working in the area know what is a suspicious object for that area. If you find a suspicious package, notify a manager immediately. The manager will contact the appropriate authorities. Do not touch the package. Do not set off a fire alarm. Do not use a walkie talkie.

Call Inspection if you find a suspicious package.

Is addressee familiar with name and address of sender?

Package/letter has no return address.

Is addressee expecting package/letter? If so, verify expected contents.

Improper or incorrect title, address, or spelling of name or address.

Title but no name.

Wrong title with name.

Handwritten or poorly typed address.

Misspelling of common words.

Return address and postmark are not from the same area.

Stamps (sometimes excessive postage, unusual stamps) versus metered material.

Special handling instructions on package (i.e., special delivery, open by addressee only, foreign mail, air mail, etc.).

Restrictive markings such as confidential, personal, etc.

Overwrapped, excessive securing material such as masking tape, string or wrappings.

Oddly shaped or unevenly weighted packages.

Lumpy or rigid envelopes (stiffer than normal, heavier than normal, etc.).

Lopsided or uneven envelopes.

Oily stains or discolorations.

Strange odors.

Protruding wire or tin foil.

Visual distractions (drawings, unusual statements, hand drawn postage, etc.)

Please be advised that this is a general checklist. The best protection is personal contact with the sender.

TELEPHONE DIRECTORY REQUEST FORM
NON-IRS OFFICES

Use this form to acquire additional copies of the Chief Counsel Telephone Directory

Requests for additional directories by **offices outside of the IRS or IRS Counsel** should be made by completing a copy of the Telephone Directory Request Form below. Send the request(s) to:

Office of Chief Counsel
Internal Revenue Service
Planning and Analysis Branch (CC:F&M:PA)
1111 Constitution Avenue, NW.
Washington, D.C. 20224

Forms may be faxed to (202) 874-9671

TELEPHONE DIRECTORY REQUEST FORM

Name	
Company Name	
Address	
City/State/Zip	
Phone Number	( )
Fax Number	( )
Number of Copies	

Shaded blocks below are for office use only

Date Received		**Computer Input Date**	
Date Sent Out		**Initials**	

Send Chief Counsel Telephone Directory(s) to the above person(s) and add to the distribution list.

IRS AND CHIEF COUNSEL ORDERING INFORMATION

Internal Revenue Service and Chief Counsel offices that want to request additional copies of the Chief Counsel Telephone Directory, Code and Subject Matter Directory on a one time basis:

- Complete IRS Fax Order Request Form 7130 located on page 257, Fax Order - Stock Requisition for Multimedia Published Products.
- When using IRS Form 7130, identify the directory as Catalog Number 13553S. Enter the quantity required by the entire office and FAX the completed form to the servicing Area Distribution Center (ADC).
- It is important that you include your order point number for your order to be processed.

To make receipt of this quantity permanent:

- Use the Internal Management Document Distribution System (IMDDS) IMR02 Report when it is circulated quarterly to update your office quantity of The Chief Counsel Telephone Directory, Code and Subject Matter Directory.
- The Chief Counsel Telephone Directory, Code and Subject Matter Directory is identified as Document #7801, Distribution Catalog Number 01023J, on the IMRO2 Report.

Additional ordering information can be found in IRS Document #7130, IRS Published Product Catalog, or you may consult the IMDDS Coordinator assigned to serve your office.

IRS FAX ORDER REQUEST FORM

To request a Chief Counsel Telephone Directory, complete and fax this form to your service distribution center listed in block three.

Stock Requisition for
Multimedia Published Products

1. Date: Page __ of __

2. Order point number:

___ ___ ___ ___ ___ - ___ ___ ___ ___

3. Servicing distribution center FAX numbers:

		FTS	Commercial
[ ]	EADC	(804) 228-3939	(804) 228-3939
[ ]	CADC	(700) 951-2432	(309) 622-2432
[ ]	WADC	(916) 636-7702	(916) 636-7702

******REMEMBER******

☑ Check your Document 7130 for pertinent information (catalog numbers, item numbers, revision dates, etc.)(Revision Date is not required if you want the current revision.)

☑ To order specific quantities: check unit of issue - each, pads, etc.
DO NOT order by number(s) of cartons, order by quantity needed)

☑ DO NOT order POD Re-supply items if they have not been released prior to placing this order.

4. Shipping Information:
To: INTERNAL REVENUE SERVICE

8. Ordering Information:

5. Attention:

9. Your name:

6. Street:

10. Your telephone number:

7. City State Zip

11. Your FAX number:

	12. Catalog number	13. Quantity	14. Item number/name
A.			
B.			
C.			
D.			
E.			
F.			
G.			
H.			
I.			
J.			

15. Comments/special shipping instructions:

CHANGE OF NAME, ADDRESS, OR TELEPHONE NUMBER FORM

INFORMATION CHANGED						
Please check the boxes below where information is being changed						
NAME		ADDRESS		TELEPHONE		

PREVIOUS NAME, ADDRESS, OR TELEPHONE NUMBER	
Name	
Address	
City, State, Zip	
Telephone	

NEW NAME, ADDRESS, OR TELEPHONE NUMBER	
Name	
Address	
City, State, Zip	
Telephone	
Effective Date	

I hereby certify that the new information is correct.

Signature:_____ Date:_____

Shaded Blocks below are for office use only		
Date Received:	Date change entered:	Initials:

PERSONAL DIRECTORY

This space is provided for frequently used telephone numbers.

Name	Agency	Telephone Number

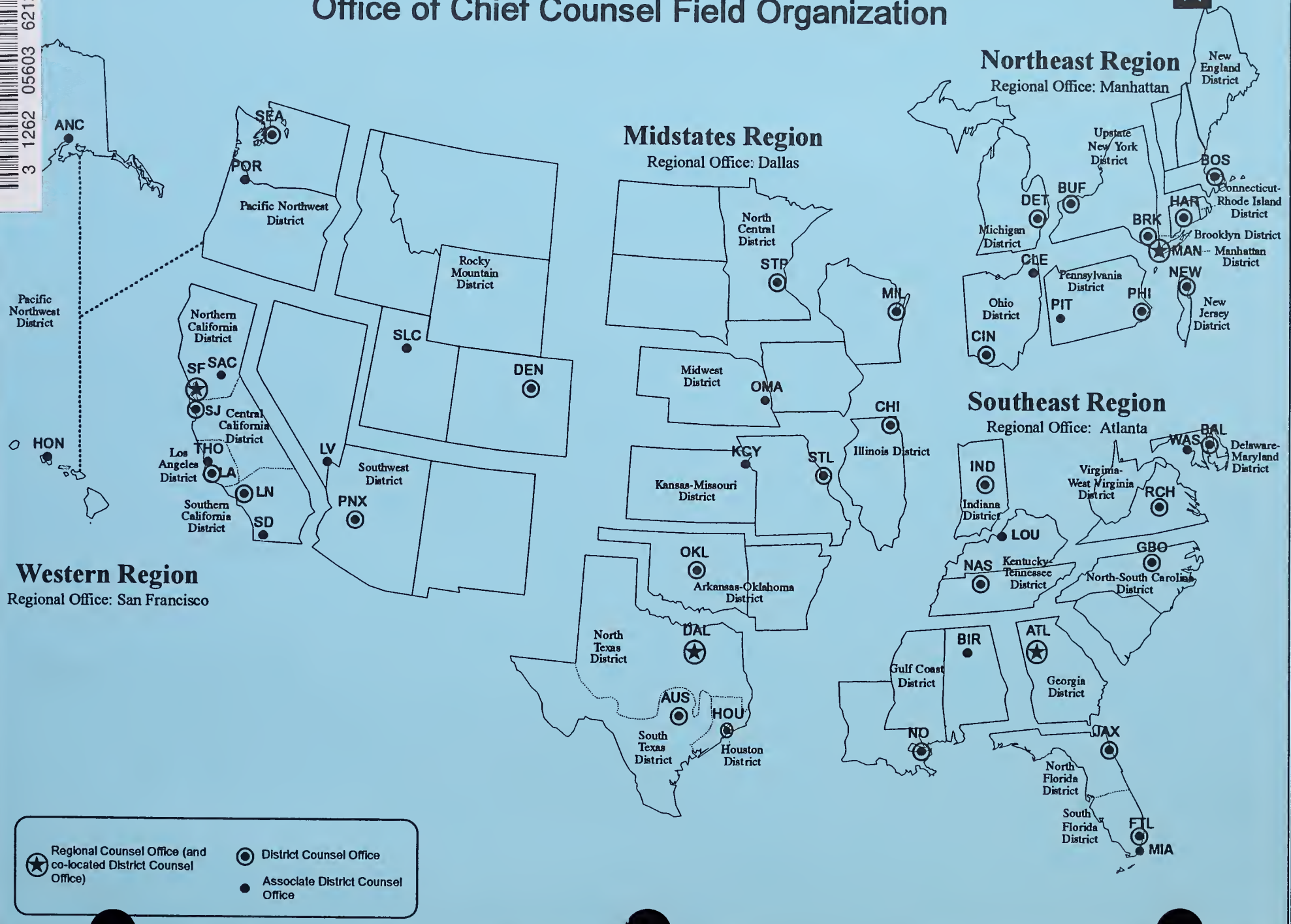
PERSONAL DIRECTORY

This space is provided for frequently used telephone numbers.

Name	Agency	Telephone Number

UNIVERSITY OF FLORIDA
3 1262 05603 6212

Office of Chief Counsel Field Organization



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III Industry Specialization Program

IV Special Assistant U.S. Attorneys SAUSA Directory

V Code and Subject Areas

VI Special Areas Directory

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VIII Key IRS Personnel

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XII The Department Of Justice, Tax Division

XIII United States Tax Court Judges, Clerk Of The Court

XIV Alphabetical Listing Of Chief Counsel Employees Nationwide

XV Threatening Telephone Call Information

XVI Suspect Package Alert

XVII Telephone Directory Forms

XVIII Office Of The Chief Counsel Field Organization Map